

AN ACT concerning finance.

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

ARTICLE 1. SHORT TITLE; PURPOSE

Section 1-1. Short Title. This Act may be cited as the FY2013 Budget Implementation (Supplemental) Act.

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the Governor's fiscal year 2013 budget recommendations.

ARTICLE 5. AMENDATORY PROVISIONS

Section 5-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Sections 605-705 and 605-707 as follows:

(20 ILCS 605/605-705) (was 20 ILCS 605/46.6a)

Sec. 605-705. Grants to local tourism and convention bureaus.

(a) To establish a grant program for local tourism and convention bureaus. The Department will develop and implement a program for the use of funds, as authorized under this Act, by

local tourism and convention bureaus. For the purposes of this Act, bureaus eligible to receive funds are those local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before July 1, 2001; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with one or more municipalities or counties that support the bureau with local hotel-motel taxes. After July 1, 2001, bureaus requesting certification in order to receive funds for the first time must be local tourism and convention bureaus that are (i) either units of local government or incorporated as not-for-profit organizations; (ii) in legal existence for a minimum of 2 years before the request for certification; (iii) operating with a paid, full-time staff whose sole purpose is to promote tourism in the designated service area; and (iv) affiliated with multiple municipalities or counties that support the bureau with local hotel-motel taxes. Each bureau receiving funds under this Act will be certified by the Department as the designated recipient to serve an area of the State. Notwithstanding the criteria set forth in this subsection (a), or any rule adopted under this subsection (a), the Director of the Department may provide for the award of grant funds to one or more entities if in the Department's judgment that action is necessary in order to prevent a loss of funding critical to promoting tourism in a

designated geographic area of the State.

(b) To distribute grants to local tourism and convention bureaus from appropriations made from the Local Tourism Fund for that purpose. Of the amounts appropriated annually to the Department for expenditure under this Section prior to July 1, 2011, one-third of those monies shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. The remaining two-thirds of the annual appropriation prior to July 1, 2011 shall be used for grants to convention and tourism bureaus in the remainder of the State, in accordance with a formula based upon the population served. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 18% of such moneys shall be used for grants to convention and tourism bureaus in cities with a population greater than 500,000. Of the amounts appropriated annually to the Department for expenditure under this Section beginning July 1, 2011, 82% of such moneys shall be used for grants to convention bureaus in the remainder of the State, in accordance with a formula based upon the population served. The Department may reserve up to 10% of total local tourism funds available for costs of administering the program to conduct audits of grants, to provide incentive funds to those bureaus that will conduct promotional activities designed to further the Department's statewide advertising campaign, to fund special statewide promotional activities, and to fund promotional activities

that support an increased use of the State's parks or historic sites. During fiscal year 2013, the Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount. During fiscal year 2013, the Department shall reserve \$2,000,000 of the available local tourism funds for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites.

(Source: P.A. 97-617, eff. 10-26-11.)

(20 ILCS 605/605-707) (was 20 ILCS 605/46.6d)

Sec. 605-707. International Tourism Program.

(a) The Department of Commerce and Economic Opportunity must establish a program for international tourism. The Department shall develop and implement the program on January 1, 2000 by rule. As part of the program, the Department may work in cooperation with local convention and tourism bureaus in Illinois in the coordination of international tourism efforts at the State and local level. The Department may (i) work in cooperation with local convention and tourism bureaus for efficient use of their international tourism marketing resources, (ii) promote Illinois in international meetings and tourism markets, (iii) work with convention and tourism bureaus throughout the State to increase the number of international

tourists to Illinois, (iv) provide training, research, technical support, and grants to certified convention and tourism bureaus, (v) provide staff, administration, and related support required to manage the programs under this Section, and (vi) provide grants for the development of or the enhancement of international tourism attractions.

(b) The Department shall make grants for expenses related to international tourism and pay for the staffing, administration, and related support from the International Tourism Fund, a special fund created in the State Treasury. Of the amounts deposited into the Fund in fiscal year 2000 after January 1, 2000 through fiscal year 2011, 55% shall be used for grants to convention and tourism bureaus in Chicago (other than the City of Chicago's Office of Tourism) and 45% shall be used for development of international tourism in areas outside of Chicago. Of the amounts deposited into the Fund in fiscal year 2001 and thereafter, 55% shall be used for grants to convention and tourism bureaus in Chicago, and of that amount not less than 27.5% shall be used for grants to convention and tourism bureaus in Chicago other than the City of Chicago's Office of Tourism, and 45% shall be used for administrative expenses and grants authorized under this Section and development of international tourism in areas outside of Chicago, of which not less than \$1,000,000 shall be used annually to make grants to convention and tourism bureaus in cities other than Chicago that demonstrate their international tourism appeal and

request to develop or expand their international tourism marketing program, and may also be used to provide grants under item (vi) of subsection (a) of this Section. All of the amounts deposited into the Fund in fiscal year 2012 and thereafter shall be used for administrative expenses and grants authorized under this Section and development of international tourism in areas outside of Chicago, of which not less than \$1,000,000 shall be used annually to make grants to convention and tourism bureaus in cities other than Chicago that demonstrate their international tourism appeal and request to develop or expand their international tourism marketing program, and may also be used to provide grants under item (vi) of subsection (a) of this Section. Amounts appropriated to the State Comptroller for administrative expenses and grants authorized by the Illinois Global Partnership Act are payable from the International Tourism Fund.

(c) A convention and tourism bureau is eligible to receive grant moneys under this Section if the bureau is certified to receive funds under Title 14 of the Illinois Administrative Code, Section 550.35. To be eligible for a grant, a convention and tourism bureau must provide matching funds equal to the grant amount. During fiscal year 2013, the Department shall require that any convention and tourism bureau receiving a grant under this Section that requires matching funds shall provide matching funds equal to no less than 50% of the grant amount. In certain circumstances as determined by the Director

of Commerce and Economic Opportunity, however, the City of Chicago's Office of Tourism or any other convention and tourism bureau may provide matching funds equal to no less than 50% of the grant amount to be eligible to receive the grant. One-half of this 50% may be provided through in-kind contributions. Grants received by the City of Chicago's Office of Tourism and by convention and tourism bureaus in Chicago may be expended for the general purposes of promoting conventions and tourism. (Source: P.A. 97-617, eff. 10-26-11.)

Section 5-10. The Illinois Promotion Act is amended by changing Section 4a as follows:

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

Sec. 4a. Funds.

(1) All moneys deposited in the Tourism Promotion Fund pursuant to this subsection are allocated to the Department for utilization, as appropriated, in the performance of its powers under Section 4; except that during fiscal year 2013, the Department shall reserve \$9,800,000 of the total funds available for appropriation in the Tourism Promotion Fund for appropriation to the Historic Preservation Agency for the operation of the Abraham Lincoln Presidential Library and Museum and State historic sites.

As soon as possible after the first day of each month, beginning July 1, 1997, upon certification of the Department of

Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to 13% of the net revenue realized from the Hotel Operators' Occupation Tax Act plus an amount equal to 13% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair-1992 Authority Act during the preceding month. "Net revenue realized for a month" means the revenue collected by the State under that Act during the previous month less the amount paid out during that same month as refunds to taxpayers for overpayment of liability under that Act.

(1.1) (Blank).

(2) As soon as possible after the first day of each month, beginning July 1, 1997, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to 8% of the net revenue realized from the Hotel Operators' Occupation Tax plus an amount equal to 8% of the net revenue realized from any tax imposed under Section 4.05 of the Chicago World's Fair-1992 Authority Act during the preceding month. "Net revenue realized for a month" means the revenue collected by the State under that Act during the previous month less the amount paid out during that same month as refunds to taxpayers for overpayment of liability under that Act.

All monies deposited in the Tourism Promotion Fund under



this subsection (2) shall be used solely as provided in this subsection to advertise and promote tourism throughout Illinois. Appropriations of monies deposited in the Tourism Promotion Fund pursuant to this subsection (2) shall be used solely for advertising to promote tourism, including but not limited to advertising production and direct advertisement costs, but shall not be used to employ any additional staff, finance any individual event, or lease, rent or purchase any physical facilities. The Department shall coordinate its advertising under this subsection (2) with other public and private entities in the State engaged in similar promotion activities. Print or electronic media production made pursuant to this subsection (2) for advertising promotion shall not contain or include the physical appearance of or reference to the name or position of any public officer. "Public officer" means a person who is elected to office pursuant to statute, or who is appointed to an office which is established, and the qualifications and duties of which are prescribed, by statute, to discharge a public duty for the State or any of its political subdivisions.

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

(Source: P.A. 97-641, eff. 12-19-11.)

Section 5-15. The Mental Health and Developmental Disabilities Administrative Act is amended by adding Section 18.7 as follows:

(20 ILCS 1705/18.7 new)

Sec. 18.7. Home Services Medicaid Trust Fund.

(a) The Home Services Medicaid Trust Fund is hereby created as a special fund in the State treasury.

(b) Amounts paid to the State during each State fiscal year by the federal government under Title XIX or Title XXI of the Social Security Act for services delivered in relation to the Department's Home Services Program established pursuant to Section 3 of the Disabled Persons Rehabilitation Act, and any interest earned thereon, shall be deposited into the Fund.

(c) Moneys in the Fund may be used by the Department for the purchase of services, and operational and administrative expenses, in relation to the Home Services Program.

Section 5-20. The Disabled Persons Rehabilitation Act is amended by changing Section 3 as follows:

(20 ILCS 2405/3) (from Ch. 23, par. 3434)

Sec. 3. Powers and duties. The Department shall have the powers and duties enumerated herein:

(a) To co-operate with the federal government in the administration of the provisions of the federal Rehabilitation

Act of 1973, as amended, of the Workforce Investment Act of 1998, and of the federal Social Security Act to the extent and in the manner provided in these Acts.

(b) To prescribe and supervise such courses of vocational training and provide such other services as may be necessary for the habilitation and rehabilitation of persons with one or more disabilities, including the administrative activities under subsection (e) of this Section, and to co-operate with State and local school authorities and other recognized agencies engaged in habilitation, rehabilitation and comprehensive rehabilitation services; and to cooperate with the Department of Children and Family Services regarding the care and education of children with one or more disabilities.

(c) (Blank).

(d) To report in writing, to the Governor, annually on or before the first day of December, and at such other times and in such manner and upon such subjects as the Governor may require. The annual report shall contain (1) a statement of the existing condition of comprehensive rehabilitation services, habilitation and rehabilitation in the State; (2) a statement of suggestions and recommendations with reference to the development of comprehensive rehabilitation services, habilitation and rehabilitation in the State; and (3) an itemized statement of the amounts of money received from federal, State and other sources, and of the objects and purposes to which the respective items of these several amounts

have been devoted.

(e) (Blank).

(f) To establish a program of services to prevent unnecessary institutionalization of persons with Alzheimer's disease and related disorders or persons in need of long term care who are established as blind or disabled as defined by the Social Security Act, thereby enabling them to remain in their own homes or other living arrangements. Such preventive services may include, but are not limited to, any or all of the following:

- (1) home health services;
- (2) home nursing services;
- (3) homemaker services;
- (4) chore and housekeeping services;
- (5) day care services;
- (6) home-delivered meals;
- (7) education in self-care;
- (8) personal care services;
- (9) adult day health services;
- (10) habilitation services;
- (11) respite care; or
- (12) other nonmedical social services that may enable the person to become self-supporting.

The Department shall establish eligibility standards for such services taking into consideration the unique economic and social needs of the population for whom they are to be

provided. Such eligibility standards may be based on the recipient's ability to pay for services; provided, however, that any portion of a person's income that is equal to or less than the "protected income" level shall not be considered by the Department in determining eligibility. The "protected income" level shall be determined by the Department, shall never be less than the federal poverty standard, and shall be adjusted each year to reflect changes in the Consumer Price Index For All Urban Consumers as determined by the United States Department of Labor. The standards must provide that a person may have not more than \$10,000 in assets to be eligible for the services, and the Department may increase the asset limitation by rule. Additionally, in determining the amount and nature of services for which a person may qualify, consideration shall not be given to the value of cash, property or other assets held in the name of the person's spouse pursuant to a written agreement dividing marital property into equal but separate shares or pursuant to a transfer of the person's interest in a home to his spouse, provided that the spouse's share of the marital property is not made available to the person seeking such services.

The services shall be provided to eligible persons to prevent unnecessary or premature institutionalization, to the extent that the cost of the services, together with the other personal maintenance expenses of the persons, are reasonably related to the standards established for care in a group

facility appropriate to their condition. These non-institutional services, pilot projects or experimental facilities may be provided as part of or in addition to those authorized by federal law or those funded and administered by the Illinois Department on Aging. The Department shall set rates and fees for services in a fair and equitable manner. Services identical to those offered by the Department on Aging shall be paid at the same rate.

Personal care attendants shall be paid:

(i) A \$5 per hour minimum rate beginning July 1, 1995.

(ii) A \$5.30 per hour minimum rate beginning July 1, 1997.

(iii) A \$5.40 per hour minimum rate beginning July 1, 1998.

Solely for the purposes of coverage under the Illinois Public Labor Relations Act (5 ILCS 315/), personal care attendants and personal assistants providing services under the Department's Home Services Program shall be considered to be public employees and the State of Illinois shall be considered to be their employer as of the effective date of this amendatory Act of the 93rd General Assembly, but not before. The State shall engage in collective bargaining with an exclusive representative of personal care attendants and personal assistants working under the Home Services Program concerning their terms and conditions of employment that are within the State's control. Nothing in this paragraph shall be

understood to limit the right of the persons receiving services defined in this Section to hire and fire personal care attendants and personal assistants or supervise them within the limitations set by the Home Services Program. The State shall not be considered to be the employer of personal care attendants and personal assistants for any purposes not specifically provided in this amendatory Act of the 93rd General Assembly, including but not limited to, purposes of vicarious liability in tort and purposes of statutory retirement or health insurance benefits. Personal care attendants and personal assistants shall not be covered by the State Employees Group Insurance Act of 1971 (5 ILCS 375/).

The Department shall execute, relative to the nursing home prescreening project, as authorized by Section 4.03 of the Illinois Act on the Aging, written inter-agency agreements with the Department on Aging and the Department of Public Aid (now Department of Healthcare and Family Services), to effect the following: (i) intake procedures and common eligibility criteria for those persons who are receiving non-institutional services; and (ii) the establishment and development of non-institutional services in areas of the State where they are not currently available or are undeveloped. On and after July 1, 1996, all nursing home prescreenings for individuals 18 through 59 years of age shall be conducted by the Department.

The Department is authorized to establish a system of recipient cost-sharing for services provided under this

Section. The cost-sharing shall be based upon the recipient's ability to pay for services, but in no case shall the recipient's share exceed the actual cost of the services provided. Protected income shall not be considered by the Department in its determination of the recipient's ability to pay a share of the cost of services. The level of cost-sharing shall be adjusted each year to reflect changes in the "protected income" level. The Department shall deduct from the recipient's share of the cost of services any money expended by the recipient for disability-related expenses.

The Department, or the Department's authorized representative, shall recover the amount of moneys expended for services provided to or in behalf of a person under this Section by a claim against the person's estate or against the estate of the person's surviving spouse, but no recovery may be had until after the death of the surviving spouse, if any, and then only at such time when there is no surviving child who is under age 21, blind, or permanently and totally disabled. This paragraph, however, shall not bar recovery, at the death of the person, of moneys for services provided to the person or in behalf of the person under this Section to which the person was not entitled; provided that such recovery shall not be enforced against any real estate while it is occupied as a homestead by the surviving spouse or other dependent, if no claims by other creditors have been filed against the estate, or, if such claims have been filed, they remain dormant for failure of



prosecution or failure of the claimant to compel administration of the estate for the purpose of payment. This paragraph shall not bar recovery from the estate of a spouse, under Sections 1915 and 1924 of the Social Security Act and Section 5-4 of the Illinois Public Aid Code, who precedes a person receiving services under this Section in death. All moneys for services paid to or in behalf of the person under this Section shall be claimed for recovery from the deceased spouse's estate. "Homestead", as used in this paragraph, means the dwelling house and contiguous real estate occupied by a surviving spouse or relative, as defined by the rules and regulations of the Department of Healthcare and Family Services, regardless of the value of the property.

The Department and the Department on Aging shall cooperate in the development and submission of an annual report on programs and services provided under this Section. Such joint report shall be filed with the Governor and the General Assembly on or before March 30 each year.

The requirement for reporting to the General Assembly shall be satisfied by filing copies of the report with the Speaker, the Minority Leader and the Clerk of the House of Representatives and the President, the Minority Leader and the Secretary of the Senate and the Legislative Research Unit, as required by Section 3.1 of the General Assembly Organization Act, and filing additional copies with the State Government Report Distribution Center for the General Assembly as required

under paragraph (t) of Section 7 of the State Library Act.

(g) To establish such subdivisions of the Department as shall be desirable and assign to the various subdivisions the responsibilities and duties placed upon the Department by law.

(h) To cooperate and enter into any necessary agreements with the Department of Employment Security for the provision of job placement and job referral services to clients of the Department, including job service registration of such clients with Illinois Employment Security offices and making job listings maintained by the Department of Employment Security available to such clients.

(i) To possess all powers reasonable and necessary for the exercise and administration of the powers, duties and responsibilities of the Department which are provided for by law.

(j) To establish a procedure whereby new providers of personal care attendant services shall submit vouchers to the State for payment two times during their first month of employment and one time per month thereafter. In no case shall the Department pay personal care attendants an hourly wage that is less than the federal minimum wage.

(k) To provide adequate notice to providers of chore and housekeeping services informing them that they are entitled to an interest payment on bills which are not promptly paid pursuant to Section 3 of the State Prompt Payment Act.

(l) To establish, operate and maintain a Statewide Housing

Clearinghouse of information on available, government subsidized housing accessible to disabled persons and available privately owned housing accessible to disabled persons. The information shall include but not be limited to the location, rental requirements, access features and proximity to public transportation of available housing. The Clearinghouse shall consist of at least a computerized database for the storage and retrieval of information and a separate or shared toll free telephone number for use by those seeking information from the Clearinghouse. Department offices and personnel throughout the State shall also assist in the operation of the Statewide Housing Clearinghouse. Cooperation with local, State and federal housing managers shall be sought and extended in order to frequently and promptly update the Clearinghouse's information.

(m) To assure that the names and case records of persons who received or are receiving services from the Department, including persons receiving vocational rehabilitation, home services, or other services, and those attending one of the Department's schools or other supervised facility shall be confidential and not be open to the general public. Those case records and reports or the information contained in those records and reports shall be disclosed by the Director only to proper law enforcement officials, individuals authorized by a court, the General Assembly or any committee or commission of the General Assembly, and other persons and for reasons as the

Director designates by rule. Disclosure by the Director may be only in accordance with other applicable law.

(Source: P.A. 94-252, eff. 1-1-06; 95-331, eff. 8-21-07.)

Section 5-25. The State Finance Act is amended by changing Sections 6z-21, 6z-27, 6z-30, 6z-45, 6z-81, 6z-82, 8.3, and 25 and by adding Sections 5.811, 5.812, 5.813, 6z-93, and 8g-1 as follows:

(30 ILCS 105/5.811 new)

Sec. 5.811. The Home Services Medicaid Trust Fund.

(30 ILCS 105/5.812 new)

Sec. 5.812. The Estate Tax Refund Fund.

(30 ILCS 105/5.813 new)

Sec. 5.813. The FY13 Backlog Payment Fund.

(30 ILCS 105/6z-21) (from Ch. 127, par. 142z-21)

Sec. 6z-21. Education Assistance Fund; transfers to and from the Education Assistance Fund. All monies deposited into the Education Assistance Fund, a special fund in the State treasury which is hereby created, shall be appropriated to provide financial assistance for elementary and secondary education programs including, among others, distributions under Section 18-19 of The School Code, and for higher

education programs. During fiscal years 2012 and 2013 only, the State Comptroller may order transferred and the State Treasurer may transfer from the General Revenue Fund to the Education Assistance Fund, or the State Comptroller may order transferred and the State Treasurer may transfer from the Education Assistance Fund to the General Revenue Fund, such amounts as may be required to honor the vouchers presented by the State Universities Retirement System, by a public institution of higher education, as defined in Section 1 of the Board of Higher Education Act, or by the State Board of Education pursuant to Sections 18-3, 18-4.3, 18-5, 18-6, and 18-7 of the School Code.

(Source: P.A. 86-18.)

(30 ILCS 105/6z-27)

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

Within 30 days after the effective date of this amendatory Act of 2012 ~~2011~~, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

Adeline Jay Geo-Karis Illinois

Beach Marina Fund..... 4,825 ~~517~~

<u>Aggregate Operations Regulatory Fund</u> .....	<u>507</u>
<u>Agricultural Premium Fund</u> .....	<u>17,505</u>
<u>Alternate Fuels Fund</u> .....	<u>641</u>
<u>Appraisal Administration Fund</u> .....	<u>2,555</u>
<u>Asbestos Abatement Fund</u> .....	<u>3,563</u>
<u>Attorney General Court Ordered and Voluntary</u>	
<u>Compliance Payment Projects Fund</u> .....	<u>9,010</u>
<u>Attorney General Whistleblower Reward and</u>	
<u>Protection Fund</u> .....	<u>7,878</u>
<u>Bank and Trust Company Fund</u> .....	<u>114,670</u>
<u>Brownfields Redevelopment Fund</u> .....	<u>2,874</u>
<u>Build Illinois Capital Revolving Loan Fund</u> .....	<u>966</u>
<u>Capital Development Board Revolving Fund</u> .....	<u>3,163</u>
<del>Assisted Living and Shared Housing Regulatory Fund</del> .....	<del>532</del>
Care Provider Fund for Persons with	
Developmental Disability .....	<u>3,939</u> <del>12,370</del>
<u>Clean Air Act (CAA) Permit Fund</u> .....	<u>9,789</u>
<del>Carolyn Adams Ticket for the Cure Grant Fund</del> .....	<del>687</del>
<del>CDLIS/AAMVA Net Trust Fund</del> .....	<del>609</del>
<u>Coal Mining Regulatory Fund</u> .....	<u>8,334</u> <del>884</del>
<u>Coal Technology Development Assistance Fund</u> .....	<u>10,321</u>
<u>Common School Fund</u> .....	<u>250,850</u> <del>162,681</del>
<u>The Communications Revolving Fund</u> .....	<u>33,809</u> <del>79,373</del>
<del>Community Health Center Care Fund</del> .....	<del>599</del>
<u>Community Mental Health Medicaid Trust Fund</u> .....	<u>7,539</u> <del>20,824</del>
<u>Corporate Franchise Tax Refund Fund</u> .....	<u>532</u>

<u>Corporate Headquarters Relocation Assistance Fund.....</u>	<u>2,093</u>
<u>Credit Union Fund.....</u>	<u>17,110</u>
<u>Cycle Rider Safety Training Fund .....</u>	<u>546</u>
<u>DCFS Children's Services Fund.....</u>	<u>186,660</u>
<del>Death Certificate Surcharge Fund .....</del>	<del>1,917</del>
Department of Business Services Special	
Operations Fund.....	<u>1,983</u> <del>4,088</del>
<u>Department of Corrections Reimbursement and</u>	
<u>Education Fund .....</u>	<u>29,617</u>
<u>Design Professionals Administration and</u>	
<u>Investigation Fund .....</u>	<u>6,341</u>
<u>Digital Divide Elimination Fund.....</u>	<u>3,314</u>
The Downstate Public Transportation Fund .....	<u>19,258</u> <del>6,423</del>
Drivers Education Fund .....	<u>1,491</u> <del>676</del>
The Education Assistance Fund.....	<u>40,564</u> <del>40,799</del>
<u>Energy Efficiency Trust Fund .....</u>	<u>1,946</u>
<del>Emergency Public Health Fund .....</del>	<del>4,934</del>
Environmental Protection Permit and	
Inspection Fund.....	<u>4,620</u> <del>913</del>
<del>Estate Tax Collection Distributive Fund.....</del>	<del>1,315</del>
Facilities Management Revolving Fund .....	<u>59,124</u> <del>146,649</del>
<u>Fair and Exposition Fund .....</u>	<u>789</u>
<u>Federal Workforce Training Fund.....</u>	<u>141,336</u>
<u>Feed Control Fund.....</u>	<u>1,133</u>
The Fire Prevention Fund .....	<u>216,465</u> <del>4,110</del>
<del>Food and Drug Safety Fund.....</del>	<del>2,216</del>

General Professions Dedicated Fund .....	<u>28,411</u>	<del>7,978</del>
The General Revenue Fund .....	<u>16,043,536</u>	<del>17,684,627</del>
Grade Crossing Protection Fund .....	<u>4,345</u>	<del>1,188</del>
Hazardous Waste Fund .....	<u>5,183</u>	<del>1,295</del>
<del>Health Facility Plan Review Fund .....</del>	<del>.....</del>	<del>2,063</del>
Health and Human Services		
Medicaid Trust Fund.....	<u>5,758</u>	<del>11,590</del>
Healthcare Provider Relief Fund.....	<u>26,311</u>	<del>16,458</del>
<u>Home Inspector Administration Fund .....</u>	<u>876</u>	
<del>Home Care Services Agency Licensure Fund .....</del>	<del>.....</del>	<del>1,025</del>
Illinois Affordable Housing Trust Fund .....	<u>763</u>	<del>799</del>
<u>Illinois Charity Bureau Fund .....</u>	<u>2,011</u>	
Illinois Clean Water Fund.....	<u>8,592</u>	<del>1,420</del>
<u>Illinois Department of Agriculture Laboratory Services</u>		
<u>Revolving Fund .....</u>	<u>665</u>	
<u>Illinois Fire Fighters' Memorial Fund.....</u>	<u>1,814</u>	
<u>Illinois Forestry Development Fund .....</u>	<u>2,642</u>	
<u>Illinois Gaming Law Enforcement Fund .....</u>	<u>1,674</u>	
<u>Illinois Habitat Fund.....</u>	<u>4,192</u>	
<del>Illinois Health Facilities Planning Fund .....</del>	<del>.....</del>	<del>2,572</del>
<del>Illinois Power Agency Trust Fund .....</del>	<del>.....</del>	<del>46,305</del>
Illinois Power Agency Operations Fund.....	<u>110,651</u>	<del>30,960</del>
<u>Illinois Standardbred Breeders Fund.....</u>	<u>1,132</u>	
<u>Illinois State Dental Disciplinary Fund.....</u>	<u>6,888</u>	
<u>Illinois State Fair Fund .....</u>	<u>4,673</u>	
<u>Illinois State Medical Disciplinary Fund .....</u>	<u>27,524</u>	



<u>Illinois State Pharmacy Disciplinary Fund.....</u>	<u>8,373</u>
<del>Illinois School Asbestos Abatement Fund.....</del>	<del>1,368</del>
Illinois Tax Increment Fund.....	<u>1,390</u> <del>751</del>
<u>Illinois Thoroughbred Breeders Fund.....</u>	<u>1,808</u>
<u>Illinois Wildlife Preservation Fund.....</u>	<u>1,282</u>
<del>Illinois Veterans Rehabilitation Fund.....</del>	<del>1,134</del>
Illinois Workers' Compensation Commission	
Operations Fund.....	<u>2,212</u> <del>70,049</del>
IMSA Income Fund .....	<u>5,326</u> <del>7,588</del>
Income Tax Refund Fund .....	<u>109,482</u> <del>55,211</del>
<u>Insurance Financial Regulation Fund.....</u>	<u>96,074</u>
<u>Insurance Premium Tax Refund Fund.....</u>	<u>7,589</u>
<u>Insurance Producer Administration Fund .....</u>	<u>75,222</u>
<u>International Tourism Fund .....</u>	<u>2,814</u>
<del>Innovations in Long-term Care Quality Demonstration</del>	
<del>Grants Fund.....</del>	<del>3,140</del>
<del>Lead Poisoning, Screening, Prevention and</del>	
<del>Abatement Fund .....</del>	<del>5,025</del>
Live and Learn Fund.....	<u>9,516</u> <del>18,166</del>
The Local Government Distributive Fund .....	<u>81,356</u> <del>49,520</del>
<u>Local Tourism Fund .....</u>	<u>7,095</u>
<del>Long Term Care Monitor/Receiver Fund .....</del>	<del>2,365</del>
<del>Long Term Care Provider Fund .....</del>	<del>2,214</del>
<del>Low Level Radioactive Waste Facility Development and</del>	
<del>Operation Fund .....</del>	<del>3,880</del>
<del>Mandatory Arbitration Fund .....</del>	<del>2,926</del>

Mental Health Fund .....	<u>2,806</u>	<del>6,210</del>
<del>Metabolic Screening and Treatment Fund .....</del>	<del>19,342</del>	
<del>Monitoring Device Driving Permit Administration Fee Fund</del>	<del>645</del>	
The Motor Fuel Tax Fund.....	<u>80,083</u>	<del>31,806</del>
Motor Vehicle License Plate Fund .....	<u>4,763</u>	<del>8,027</del>
<del>Motor Vehicle Theft Prevention Trust Fund.....</del>	<del>59,407</del>	
<del>Multiple Sclerosis Research Fund .....</del>	<del>1,830</del>	
Natural Areas Acquisition Fund .....	<u>16,001</u>	<del>1,776</del>
<del>Nuclear Safety Emergency Preparedness Fund .....</del>	<del>216,920</del>	
Nursing Dedicated and Professional Fund.....	<u>10,167</u>	<del>2,180</del>
<u>Off-Highway Vehicle Trails Fund.....</u>		<u>794</u>
Open Space Lands Acquisition and Development Fund .....	<u>58,827</u>	<del>7,009</del>
<u>Optometric Licensing and Disciplinary Board Fund .....</u>		<u>1,408</u>
Park and Conservation Fund .....	<u>47,464</u>	<del>4,857</del>
Partners for Conservation Fund .....	<u>11,901</u>	<del>759</del>
<u>Pawnbroker Regulation Fund .....</u>		<u>757</u>
The Personal Property Tax Replacement Fund ....	<u>142,488</u>	<del>47,871</del>
<u>Pesticide Control Fund .....</u>		<u>3,903</u>
<u>Prisoner Review Board Vehicle and Equipment Fund .....</u>		<u>2,621</u>
<del>Plumbing Licensure and Program Fund.....</del>	<del>3,065</del>	
Professional Services Fund .....	<u>2,029</u>	<del>8,811</del>
<u>Professions Indirect Cost Fund .....</u>		<u>191,548</u>
<u>Public Pension Regulation Fund .....</u>		<u>7,519</u>
<del>Public Health Laboratory Services Revolving Fund .....</del>	<del>1,420</del>	
The Public Transportation Fund .....	<u>52,905</u>	<del>18,837</del>

<u>Real Estate License Administration Fund.....</u>	<u>26,119</u>
<u>Registered Certified Public Accountants' Administration</u> <u>and Disciplinary Fund.....</u>	<u>1,547</u>
<u>Renewable Energy Resources Trust Fund.....</u>	<u>1,601</u>
<del>Radiation Protection Fund.....</del>	<del>65,921</del>
Rental Housing Support Program Fund.....	<u>865</u> <del>681</del>
The Road Fund.....	<u>289,575</u> <del>203,659</del>
Regional Transportation Authority Occupation and Use Tax Replacement Fund .....	<u>1,833</u> <del>1,010</del>
<u>Savings and Residential Finance Regulatory Fund.....</u>	<u>30,756</u>
Secretary of State DUI Administration Fund .....	<u>765</u> <del>1,350</del>
Secretary of State Identification Security and Theft Prevention Fund .....	<u>1,757</u> <del>1,219</del>
Secretary of State Special License Plate Fund....	<u>2,304</u> <del>3,194</del>
Secretary of State Special Services Fund .....	<u>10,045</u> <del>14,404</del>
Securities Audit and Enforcement Fund.....	<u>3,211</u> <del>4,743</del>
<del>Securities Investors Education Fund.....</del>	<del>882</del>
<del>September 11th Fund.....</del>	<del>1,062</del>
Solid Waste Management Fund.....	<u>9,494</u> <del>1,348</del>
State and Local Sales Tax Reform Fund.....	<u>3,638</u> <del>1,984</del>
State Boating Act Fund .....	<u>38,425</u> <del>3,155</del>
State Construction Account Fund.....	<u>79,336</u> <del>34,102</del>
The State Garage Revolving Fund.....	<u>11,541</u> <del>30,345</del>
The State Lottery Fund .....	<u>68,197</u> <del>17,959</del>
<u>State Migratory Waterfowl Stamp Fund .....</u>	<u>4,757</u>
State Parks Fund .....	<u>29,249</u> <del>2,483</del>

<u>State Pensions Fund</u> .....	<u>1,000,000</u>	
<u>State Pheasant Fund</u> .....	<u>723</u>	
State Surplus Property Revolving Fund.....	<u>1,078</u>	<del>2,090</del>
The Statistical Services Revolving Fund.....	<u>40,944</u>	<del>105,824</del>
<u>Subtitle D Management Fund</u> .....	<u>989</u>	
<u>Supplemental Low Income Energy Assistance Fund</u> .....	<u>48,768</u>	
Tobacco Settlement Recovery Fund .....	<u>2,501</u>	<del>30,157</del>
<u>Tourism Promotion Fund</u> .....	<u>14,362</u>	
<u>Underground Resources Conservation Enforcement Fund</u> ....	<u>1,722</u>	
<del>Trauma Center Fund</del> .....	<del>6,569</del>	
Underground Storage Tank Fund.....	<u>69,453</u>	<del>7,216</del>
The Vehicle Inspection Fund.....	<u>14,322</u>	<del>5,050</del>
<u>Violent Crime Victims Assistance Fund</u> .....	<u>10,629</u>	
<u>Weights and Measures Fund</u> .....	<u>3,408</u>	

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Wildlife and Fish Fund .....	<u>164,990</u>	<del>16,553</del>
The Working Capital Revolving Fund .....	<u>281,376</u>	<del>31,272</del>

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

These provisions do not apply to funds classified by the Comptroller as federal trust funds or State trust funds. The Audit Expense Fund may receive transfers from those trust funds only as directed herein, except where prohibited by the terms of the trust fund agreement. The Auditor General shall notify the trustees of those funds of the estimated cost of the audit

to be incurred under the Illinois State Auditing Act for the fund. The trustees of those funds shall direct the State Comptroller and Treasurer to transfer the estimated amount to the Audit Expense Fund.

The Auditor General may bill entities that are not subject to the above transfer provisions, including private entities, related organizations and entities whose funds are locally-held, for the cost of audits, studies, and investigations incurred on their behalf. Any revenues received under this provision shall be deposited into the Audit Expense Fund.

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

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

Beginning with fiscal year 1994 and during each fiscal year

thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year 1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies, and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 96-476, eff. 8-14-09; 96-976, eff. 7-2-10; 97-66, eff. 6-30-11; revised 7-13-11.)

(30 ILCS 105/6z-30)

Sec. 6z-30. University of Illinois Hospital Services Fund.

(a) The University of Illinois Hospital Services Fund is created as a special fund in the State Treasury. The following moneys shall be deposited into the Fund:

(1) As soon as possible after the beginning of fiscal year 2010, and in no event later than July 30, the State Comptroller and the State Treasurer shall automatically transfer \$30,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund.

(1.5) Starting in fiscal year 2011, as soon as possible after the beginning of each fiscal year, and in no event later than July 30, the State Comptroller and the State Treasurer shall automatically transfer \$45,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund; except that, in fiscal year 2012 only, the State Comptroller and the State Treasurer shall transfer \$90,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund under this paragraph, and, in fiscal year 2013 only, the State Comptroller and the State Treasurer shall transfer no amounts from the General Revenue Fund to the University of Illinois Hospital Services Fund under this paragraph.

(2) All intergovernmental transfer payments to the Department of Healthcare and Family Services by the University of Illinois made pursuant to an intergovernmental agreement under subsection (b) or (c) of Section 5A-3 of the Illinois Public Aid Code.

(3) All federal matching funds received by the Department of Healthcare and Family Services (formerly Illinois Department of Public Aid) as a result of expenditures made by the Department that are attributable to moneys that were deposited in the Fund.

(4) All other moneys received for the Fund from any other source, including interest earned thereon.

(b) Moneys in the fund may be used by the Department of

Healthcare and Family Services, subject to appropriation and to an interagency agreement between that Department and the Board of Trustees of the University of Illinois, to reimburse the University of Illinois Hospital for hospital and pharmacy services, to reimburse practitioners who are employed by the University of Illinois, to reimburse other health care facilities operated by the University of Illinois, and to pass through to the University of Illinois federal financial participation earned by the State as a result of expenditures made by the University of Illinois.

(c) (Blank).

(Source: P.A. 95-331, eff. 8-21-07; 95-744, eff. 7-18-08; 96-45, eff. 7-15-09; 96-959, eff. 7-1-10.)

(30 ILCS 105/6z-45)

Sec. 6z-45. The School Infrastructure Fund.

(a) The School Infrastructure Fund is created as a special fund in the State Treasury.

In addition to any other deposits authorized by law, beginning January 1, 2000, on the first day of each month, or as soon thereafter as may be practical, the State Treasurer and State Comptroller shall transfer the sum of \$5,000,000 from the General Revenue Fund to the School Infrastructure Fund, except that, notwithstanding any other provision of law, and in addition to any other transfers that may be provided for by law, before June 30, 2012, the Comptroller and the Treasurer



shall transfer \$45,000,000 from the General Revenue Fund into the School Infrastructure Fund, and, for fiscal year 2013 only, the Treasurer and the Comptroller shall transfer \$1,250,000 from the General Revenue Fund to the School Infrastructure Fund on the first day of each month; provided, however, that no such transfers shall be made from July 1, 2001 through June 30, 2003.

(b) Subject to the transfer provisions set forth below, money in the School Infrastructure Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of school improvements under the School Construction Law, 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, and for no other purpose.

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 bonds issued for construction of school improvements under the School Construction Law, 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 that period.

On or before the last day of each month, the State Treasurer and State Comptroller shall transfer from the School Infrastructure 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.

(c) The surplus, if any, in the School Infrastructure Fund after the payment of principal and interest on that bonded indebtedness then annually due shall, subject to appropriation, be used as follows:

First - to make 3 payments to the School Technology Revolving Loan Fund as follows:

- Transfer of \$30,000,000 in fiscal year 1999;
- Transfer of \$20,000,000 in fiscal year 2000; and
- Transfer of \$10,000,000 in fiscal year 2001.

Second - to pay the expenses of the State Board of Education and the Capital Development Board in administering programs under the School Construction Law, the total expenses not to exceed \$1,200,000 in any fiscal year.

Third - to pay any amounts due for grants for school construction projects and debt service under the School Construction Law.

Fourth - to pay any amounts due for grants for school maintenance projects under the School Construction Law.

(Source: P.A. 92-11, eff. 6-11-01; 92-600, eff. 6-28-02; 93-9, eff. 6-3-03.)

(30 ILCS 105/6z-81)

Sec. 6z-81. Healthcare Provider Relief Fund.

(a) There is created in the State treasury a special fund to be known as the Healthcare Provider Relief 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 only as follows:

- (1) Subject to appropriation, for payment by the Department of Healthcare and Family Services or by the

Department of Human Services of medical bills and related expenses, including administrative expenses, for which the State is responsible under Titles XIX and XXI of the Social Security Act, the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act.

(2) For repayment of funds borrowed from other State funds or from outside sources, including interest thereon.

(c) The Fund shall consist of the following:

(1) Moneys received by the State from short-term borrowing pursuant to the Short Term Borrowing Act on or after the effective date of this amendatory Act of the 96th General Assembly.

(2) All federal matching funds received by the Illinois Department of Healthcare and Family Services as a result of expenditures made by the Department that are attributable to moneys deposited in the Fund.

(3) All federal matching funds received by the Illinois Department of Healthcare and Family Services as a result of federal approval of Title XIX State plan amendment transmittal number 07-09.

(4) All other moneys received for the Fund from any other source, including interest earned thereon.

(d) In addition to any other transfers that may be provided for by law, on the effective date of this amendatory Act of the

97th General Assembly, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$365,000,000 from the General Revenue Fund into the Healthcare Provider Relief Fund.

(e) In addition to any other transfers that may be provided for by law, on July 1, 2011, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$160,000,000 from the General Revenue Fund to the Healthcare Provider Relief Fund.

(f) Notwithstanding any other State law to the contrary, and in addition to any other transfers that may be provided for by law, the State Comptroller shall order transferred and the State Treasurer shall transfer \$500,000,000 to the Healthcare Provider Relief Fund from the General Revenue Fund in equal monthly installments of \$100,000,000, with the first transfer to be made on July 1, 2012, or as soon thereafter as practical, and with each of the remaining transfers to be made on August 1, 2012, September 1, 2012, October 1, 2012, and November 1, 2012, or as soon thereafter as practical. This transfer may assist the Department of Healthcare and Family Services in improving Medical Assistance bill processing timeframes or in meeting the possible requirements of Senate Bill 3397, or other similar legislation, of the 97th General Assembly should it become law.

(Source: P.A. 96-820, eff. 11-18-09; 96-1100, eff. 1-1-11; 97-44, eff. 6-28-11; 97-641, eff. 12-19-11.)

(30 ILCS 105/6z-82)

Sec. 6z-82. State Police Operations Assistance Fund.

(a) There is created in the State treasury a special fund known as the State Police Operations Assistance Fund. The Fund shall receive revenue pursuant to Section 27.3a of the Clerks of Courts Act. The Fund may also receive revenue from grants, donations, appropriations, and any other legal source.

(b) The Department of State Police may use moneys in the Fund to finance any of its lawful purposes or functions.

(c) Expenditures may be made from the Fund only as appropriated by the General Assembly by law.

(d) Investment income that is attributable to the investment of moneys in the Fund shall be retained in the Fund for the uses specified in this Section.

(e) The State Police Operations Assistance Fund shall not be subject to administrative chargebacks.

(f) Notwithstanding any other provision of State law to the contrary, on or after July 1, 2012, and until June 30, 2013, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Director of State Police, the State Comptroller shall direct and the State Treasurer shall transfer amounts into the State Police Operations Assistance Fund from the designated funds not exceeding the following totals:

State Police Vehicle Fund ..... \$2,250,000

State Police Wireless Service

Emergency Fund ..... \$2,500,000

State Police Services Fund ..... \$3,500,000

(Source: P.A. 96-1029, eff. 7-13-10; 97-333, eff. 8-12-11.)

(30 ILCS 105/6z-93 new)

Sec. 6z-93. FY 13 Backlog Payment Fund. The FY 13 Backlog Payment Fund is created as a special fund in the State treasury. Beginning July 1, 2012 and on or before December 31, 2012, the State Comptroller shall direct and the State Treasurer shall transfer funds from the FY 13 Backlog Payment Fund to the General Revenue Fund as needed for the payment of vouchers and transfers to other State funds obligated in State fiscal year 2012, other than costs incurred for claims under the Medical Assistance Program.

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

Sec. 8.3. Money in the Road Fund shall, if and when the State of Illinois incurs any bonded indebtedness for the construction of permanent highways, 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, and for no other purpose. The surplus, if any, in the Road Fund after the payment of principal and interest on that bonded indebtedness then annually due shall be used as follows:

first -- to pay the cost of administration of Chapters

2 through 10 of the Illinois Vehicle Code, except the cost of administration of Articles I and II of Chapter 3 of that Code; and

secondly -- for expenses of the Department of Transportation for construction, reconstruction, improvement, repair, maintenance, operation, and administration of highways in accordance with the provisions of laws relating thereto, or for any purpose related or incident to and connected therewith, including the separation of grades of those highways with railroads and with highways and including the payment of awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation; or for the acquisition of land and the erection of buildings for highway purposes, including the acquisition of highway right-of-way or for investigations to determine the reasonably anticipated future highway needs; or for making of surveys, plans, specifications and estimates for and in the construction and maintenance of flight strips and of highways necessary to provide access to military and naval reservations, to defense industries and defense-industry sites, and to the sources of raw materials and for replacing existing highways and highway connections shut off from general public use at military



and naval reservations and defense-industry sites, or for the purchase of right-of-way, except that the State shall be reimbursed in full for any expense incurred in building the flight strips; or for the operating and maintaining of highway garages; or for patrolling and policing the public highways and conserving the peace; or for the operating expenses of the Department relating to the administration of public transportation programs; or, during fiscal year 2012 only, for the purposes of a grant not to exceed \$8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or, during fiscal year 2013 only, for the purposes of a grant not to exceed \$3,825,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses; or for any of those purposes or any other purpose that may be provided by law.

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

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

eligible for federal reimbursement;

1. Department of Public Health;

2. Department of Transportation, only with respect to subsidies for one-half fare Student Transportation and Reduced Fare for Elderly, except during fiscal year 2012 only when no more than \$40,000,000 may be expended and except during fiscal year 2013 only when no more than \$17,570,300 may be expended;

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

4. Judicial Systems and Agencies.

Beginning with fiscal year 1981 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except for expenditures with respect to the Division of Operations;

2. Department of Transportation, only with respect to Intercity Rail Subsidies, except during fiscal year 2012 only when no more than \$40,000,000 may be expended and except during fiscal year 2013 only when no more than \$26,000,000 may be expended, and Rail Freight Services.

Beginning with fiscal year 1982 and thereafter, no Road

Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement: Department of Central Management Services, except for awards made by the Illinois Workers' Compensation Commission under the terms of the Workers' Compensation Act or Workers' Occupational Diseases Act for injury or death of an employee of the Division of Highways in the Department of Transportation.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to the following Departments or agencies of State government for administration, grants, or operations; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement:

1. Department of State Police, except not more than 40% of the funds appropriated for the Division of Operations;
2. State Officers.

Beginning with fiscal year 1984 and thereafter, no Road Fund monies shall be appropriated to any Department or agency of State government for administration, grants, or operations except as provided hereafter; but this limitation is not a restriction upon appropriating for those purposes any Road Fund monies that are eligible for federal reimbursement. It shall not be lawful to circumvent the above appropriation limitations

by governmental reorganization or other methods. Appropriations shall be made from the Road Fund only in accordance with the provisions of this Section.

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

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

secondly -- no Road Fund monies derived from fees, excises, or license taxes relating to registration, operation and use of vehicles on public highways or to fuels used for the propulsion of those vehicles, shall be appropriated or expended other than for costs of administering the laws imposing those fees, excises, and license taxes, statutory refunds and adjustments allowed thereunder, administrative costs of the Department of Transportation, including, but not limited to, the operating expenses of the Department relating to the administration of public transportation programs, payment of debts and liabilities incurred in construction and

reconstruction of public highways and bridges, acquisition of rights-of-way for and the cost of construction, reconstruction, maintenance, repair, and operation of public highways and bridges under the direction and supervision of the State, political subdivision, or municipality collecting those monies, or during fiscal year 2012 only for the purposes of a grant not to exceed \$8,500,000 to the Regional Transportation Authority on behalf of PACE for the purpose of ADA/Para-transit expenses, and the costs for patrolling and policing the public highways (by State, political subdivision, or municipality collecting that money) for enforcement of traffic laws. The separation of grades of such highways with railroads and costs associated with protection of at-grade highway and railroad crossing shall also be permissible.

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

Except as provided in this paragraph, beginning with fiscal year 1991 and thereafter, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of its total fiscal year 1990 Road Fund appropriations for those purposes unless otherwise provided in Section 5g of this Act. For fiscal years 2003, 2004, 2005, 2006, and 2007 only, no Road Fund monies shall be

appropriated to the Department of State Police for the purposes of this Section in excess of \$97,310,000. For fiscal year 2008 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$106,100,000. For fiscal year 2009 only, no Road Fund monies shall be appropriated to the Department of State Police for the purposes of this Section in excess of \$114,700,000. Beginning in fiscal year 2010, no road fund moneys shall be appropriated to the Department of State Police. It shall not be lawful to circumvent this limitation on appropriations by governmental reorganization or other methods unless otherwise provided in Section 5g of this Act.

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

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

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

Fiscal Year 2000	\$80,500,000;
Fiscal Year 2001	\$80,500,000;
Fiscal Year 2002	\$80,500,000;
Fiscal Year 2003	\$130,500,000;
Fiscal Year 2004	\$130,500,000;
Fiscal Year 2005	\$130,500,000;
Fiscal Year 2006	\$130,500,000;
Fiscal Year 2007	\$130,500,000;
Fiscal Year 2008	\$130,500,000;
Fiscal Year 2009	\$130,500,000.

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

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

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

No new program may be initiated in fiscal year 1991 and thereafter that is not consistent with the limitations imposed

by this Section for fiscal year 1984 and thereafter, insofar as appropriation of Road Fund monies is concerned.

Nothing in this Section prohibits transfers from the Road Fund to the State Construction Account Fund under Section 5e of this Act; nor to the General Revenue Fund, as authorized by this amendatory Act of the 93rd General Assembly.

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

The additional amounts authorized for expenditure by the Secretary of State and the Department of State Police in this Section by this amendatory Act of the 94th General Assembly shall be repaid to the Road Fund from the General Revenue Fund in the next succeeding fiscal year that the General Revenue Fund has a positive budgetary balance, as determined by generally accepted accounting principles applicable to government.

(Source: P.A. 96-34, eff. 7-13-09; 96-959, eff. 7-1-10; 97-72, eff. 7-1-11.)

(30 ILCS 105/8g-1 new)

Sec. 8g-1. FY13 fund transfers. In addition to any other



transfers that may be provided for by law, on and after July 1, 2012 and until May 1, 2013, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of \$80,000,000 from the General Revenue Fund to the Tobacco Settlement Recovery Fund. Any amounts so transferred shall be retransferred by the State Comptroller and the State Treasurer from the Tobacco Settlement Recovery Fund to the General Revenue Fund at the direction of and upon notification from the Governor, but in any event on or before June 30, 2013.

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

Sec. 25. Fiscal year limitations.

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

(b) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic skills or any personal services by an employee whose compensation is subject to income tax

withholding must be performed as of June 30 of the fiscal year in order to be considered an "outstanding liability as of June 30" that is thereby eligible for payment out of the expiring appropriation.

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

(b-2) All outstanding liabilities as of June 30, 2010, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2010, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2010, without regard to the fiscal year in which the payment is made, as long as vouchers

for the liabilities are received by the Comptroller no later than August 31, 2010.

(b-2.5) All outstanding liabilities as of June 30, 2011, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2011, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2011, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than August 31, 2011.

(b-2.6) All outstanding liabilities as of June 30, 2012, payable from appropriations that would otherwise expire at the conclusion of the lapse period for fiscal year 2012, and interest penalties payable on those liabilities under the State Prompt Payment Act, may be paid out of the expiring appropriations until December 31, 2012, without regard to the fiscal year in which the payment is made, as long as vouchers for the liabilities are received by the Comptroller no later than August 31, 2012.

(b-3) Medical payments may be made by the Department of Veterans' Affairs from its appropriations for those purposes for any fiscal year, without regard to the fact that the medical services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021,

medical payments payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-4) Medical payments may be made by the Department of Healthcare and Family Services and medical payments and child care payments may be made by the Department of Human Services (as successor to the Department of Public Aid) from appropriations for those purposes for any fiscal year, without regard to the fact that the medical or child care services being compensated for by such payment may have been rendered in a prior fiscal year; and payments may be made at the direction of the Department of Healthcare and Family Services from the Health Insurance Reserve Fund and the Local Government Health Insurance Reserve Fund without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, medical payments made by the Department of Healthcare and Family Services, child care payments made by the Department of Human Services, and payments made at the discretion of the Department of Healthcare and Family Services from the Health Insurance Reserve Fund and the Local Government Health Insurance Reserve Fund payable from appropriations that have otherwise expired may be paid out of the expiring appropriation during the 4-month period ending at the close of business on October 31.

(b-5) Medical payments may be made by the Department of

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

(b-6) Additionally, payments may be made by the Department of Human Services from its appropriations, or any other State agency from its appropriations with the approval of the Department of Human Services, from the Immigration Reform and Control Fund for purposes authorized pursuant to the Immigration Reform and Control Act of 1986, without regard to any fiscal year limitations, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payments made by the Department of Human Services from the Immigration Reform and Control Fund for purposes authorized pursuant to the Immigration Reform and Control Act of 1986 payable from appropriations that have otherwise expired may be paid out of

the expiring appropriation during the 4-month period ending at the close of business on October 31.

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

(c) Further, payments may be made by the Department of Public Health, the Department of Human Services (acting as successor to the Department of Public Health under the Department of Human Services Act), and the Department of Healthcare and Family Services from their respective appropriations for grants for medical care to or on behalf of persons suffering from chronic renal disease, persons suffering from hemophilia, rape victims, and premature and high-mortality risk infants and their mothers and for grants for supplemental food supplies provided under the United States Department of Agriculture Women, Infants and Children Nutrition Program, for any fiscal year without regard to the fact that the services being compensated for by such payment may have been rendered in a prior fiscal year, except as required by subsection (j) of this Section. Beginning on June 30, 2021, payments made by the Department of Public Health, the Department of Human Services, and the Department of Healthcare and Family Services from their respective appropriations for grants for medical care to or on behalf of persons suffering

from chronic renal disease, persons suffering from hemophilia, rape victims, and premature and high-mortality risk infants and their mothers and for grants for supplemental food supplies provided under the United States Department of Agriculture Women, Infants and Children Nutrition Program payable from appropriations that have otherwise expired may be paid out of the expiring appropriations during the 4-month period ending at the close of business on October 31.

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

(e) The Department of Healthcare and Family Services, the Department of Human Services (acting as successor to the Department of Public Aid), and the Department of Human Services making fee-for-service payments relating to substance abuse treatment services provided during a previous fiscal year shall each annually submit to the State Comptroller, Senate

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

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

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

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



(2) Factors affecting the Department of Healthcare and Family Services' liabilities, including but not limited to numbers of aid recipients, levels of medical service utilization by aid recipients, and inflation in the cost of medical services.

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

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

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

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

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

(3) issuing catch-up billings to user agencies during the subsequent fiscal year for amounts remaining due when

payments or authorized inter-fund transfers received from the user agency during the prior fiscal year were less than the total amount owed for that period.

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

(i-1) Beginning on July 1, 2021, all outstanding liabilities, not payable during the 4-month lapse period as described in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and (c) of this Section, that are made from appropriations for that purpose for any fiscal year, without regard to the fact that the services being compensated for by those payments may have been rendered in a prior fiscal year, are limited to only those claims that have been incurred but for which a proper bill or invoice as defined by the State Prompt Payment Act has not been received by September 30th following the end of the fiscal year in which the service was rendered.

(j) Notwithstanding any other provision of this Act, the aggregate amount of payments to be made without regard for fiscal year limitations as contained in subsections (b-1), (b-3), (b-4), (b-5), (b-6), and (c) of this Section, and

determined by using Generally Accepted Accounting Principles, shall not exceed the following amounts:

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

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

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

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

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

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

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

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

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

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

(Source: P.A. 96-928, eff. 6-15-10; 96-958, eff. 7-1-10; 96-1501, eff. 1-25-11; 97-75, eff. 6-30-11; 97-333, eff. 8-12-11.)

Section 5-30. The Illinois Income Tax Act is amended by changing Section 901 as follows:

(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), (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 Assistance Fund, 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 fiscal year 2012, the Annual Percentage shall be 8.75%. For fiscal year 2013, the Annual Percentage shall be 9.75%. 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 fiscal year 2012, the Annual Percentage shall be 17.5%. For

fiscal year 2013, the Annual Percentage shall be 14%. 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. 96-45, eff. 7-15-09; 96-328, eff. 8-11-09; 96-959, eff. 7-1-10; 96-1496, eff. 1-13-11; 97-72, eff. 7-1-11.)

Section 5-35. The Illinois Estate and Generation-Skipping Transfer Tax Act is amended by changing Sections 6 and 13 as follows:

(35 ILCS 405/6) (from Ch. 120, par. 405A-6)

Sec. 6. Returns and payments.

(a) Due Dates. The Illinois transfer tax shall be paid and the Illinois transfer tax return shall be filed on the due date or dates, respectively, including extensions, for paying the federal transfer tax and filing the related federal return.

(b) Installment payments and deferral. In the event that any portion of the federal transfer tax is deferred or to be paid in installments under the provisions of the Internal Revenue Code, the portion of the Illinois transfer tax which is subject to deferral or payable in installments shall be determined by multiplying the Illinois transfer tax by a fraction, the numerator of which is the gross value of the assets included in the transferred property having a tax situs in this State and which give rise to the deferred or installment payment under the Internal Revenue Code, and the denominator of which is the gross value of all assets included in the transferred property having a tax situs in this State. Deferred payments and installment payments, with interest, shall be paid at the same time and in the same manner as payments of the federal transfer tax are required to be made

under the applicable Sections of the Internal Revenue Code, provided that the rate of interest on unpaid amounts of Illinois transfer tax shall be determined under this Act. Acceleration of payment under this Section shall occur under the same circumstances and in the same manner as provided in the Internal Revenue Code.

(c) Who shall file and pay. The Illinois transfer tax return (including any supplemental or amended return) shall be filed, and the Illinois transfer tax (including any additional tax that may become due) shall be paid by the same person or persons, respectively, who are required to pay the federal transfer tax and file the federal return, or who would have been required to pay a federal transfer tax and file a federal return if a federal transfer tax were due.

(d) Where to file return. The executed Illinois transfer tax return shall be filed with the Attorney General. In addition, for payments made prior to July 1, 2012, a copy of the Illinois transfer tax return shall be filed with the county treasurer to whom the Illinois transfer tax is paid, determined under subsection (e) of this Section, and, for payments made on or after July 1, 2012, a copy of the Illinois transfer tax return shall be filed with the State Treasurer.

(e) Where to pay tax. The Illinois transfer tax shall be paid according to ~~to the treasurer of the county determined under~~ the following rules:

- (1) Illinois Estate Tax. Prior to July 1, 2012, the ~~The~~



Illinois estate tax shall be paid to the treasurer of the county in which the decedent was a resident on the date of the decedent's death or, if the decedent was not a resident of this State on the date of death, the county in which the greater part, by gross value, of the transferred property with a tax situs in this State is located.

(2) Illinois Generation-Skipping Transfer Tax. Prior to July 1, 2012, the ~~The~~ Illinois generation-skipping transfer tax involving transferred property from or in a resident trust shall be paid to the county treasurer for the county in which the grantor resided at the time the trust became irrevocable (in the case of an inter vivos trust) or the county in which the decedent resided at death (in the case of a trust created by the will of a decedent). In the case of an Illinois generation-skipping transfer tax involving transferred property from or in a non-resident trust, the Illinois generation-skipping transfer tax shall be paid to the county treasurer for the county in which the greater part, by gross value, of the transferred property with a tax situs in this State is located.

(3) Payments on or after July 1, 2012. On or after July 1, 2012, both the Illinois estate tax and the Illinois generation-skipping transfer tax shall be paid directly to the State Treasurer.

(f) Forms; confidentiality. The Illinois transfer tax return shall be in all respects in the manner and form

prescribed by the regulations of the Attorney General. At the same time the Illinois transfer tax return is filed, the person required to file shall also file with the Attorney General a copy of the related federal return. For individuals dying after December 31, 2005, in cases where no federal return is required to be filed, the person required to file an Illinois return shall also file with the Attorney General schedules of assets in the manner and form prescribed by the Attorney General. The Illinois transfer tax return and the copy of the federal return filed with the Attorney General, the ~~or any~~ county treasurer, or the State Treasurer shall be confidential, and the Attorney General, each county treasurer, and the State Treasurer and all of their assistants or employees are prohibited from divulging in any manner any of the contents of those returns, except only in a proceeding instituted under the provisions of this Act.

(g) County Treasurer shall accept payment. Prior to July 1, 2012, no ~~no~~ county treasurer shall refuse to accept payment of any amount due under this Act on the grounds that the county treasurer has not yet received a copy of the appropriate Illinois transfer tax return.

(h) Beginning July 1, 2012, the State Treasurer shall not refuse to accept payment of any amount due under this Act on the grounds that the State Treasurer has not yet received a copy of the appropriate Illinois transfer tax return.

(Source: P.A. 93-30, eff. 6-20-03.)

(35 ILCS 405/13) (from Ch. 120, par. 405A-13)

Sec. 13. Collection by county treasurers; tax collection distribution fund.

(a) Collection by county treasurers. Each county treasurer shall transmit to the State Treasurer all taxes, interest or penalties paid to the county treasurer under this Act and in the county treasurer's possession as of the last day of the previous month, together with a report under oath identifying the taxpayer for or by whom an amount was paid. Those amounts and the report shall be transmitted to and received by the State Treasurer by the 10th day of each month. At the same time, a copy of the report shall be furnished to the Attorney General. The report shall be in a form and contain the particulars as the State Treasurer may prescribe. The State Treasurer shall give the county treasurer a receipt for the amount transmitted to the State Treasurer. Except as provided in subsection (a-5) of this Section, if any county treasurer fails to pay to the State Treasurer all amounts that may be due and payable under this Act as required by this Section, the county treasurer shall pay to the State Treasurer, as a penalty, a sum of money equal to the interest on the amounts not paid at the rate of 1% per month from the time those amounts are due by the county treasurer until those amounts are paid. The sureties upon the official bond of the county treasurer shall be security for the payment of the penalty. The penalty under this Section may be recovered in a civil action

against the county treasurer and his or her sureties, in the name of the People of the State of Illinois, in the circuit court within the county wherein the county treasurer is resident; and the penalty, when recovered, shall be paid into the State treasury. The civil action to recover the penalty shall be brought by the State treasurer within 10 days after the failure of the county treasurer to pay to the State Treasurer any amounts collected by the county treasurer within the time required by this Act. Failure to bring the action within that time shall not prevent the bringing of the action thereafter. It is the duty of the State Treasurer to make necessary and proper investigation to determine what amounts should be paid under this Act.

(a-5) The State Treasurer may waive penalties imposed by subsection (a) of this Section on a case-by-case basis if the State Treasurer finds that imposing penalties would be unreasonable or unnecessarily burdensome because the delay in payment was due to an incident caused by the operation of an extraordinary force, including, but not limited to, the occurrence of a natural disaster, that cannot be foreseen, that cannot be avoided by the exercise of due care, and for which no person can be held liable.

(b) Transfer Tax Collection Distributive Fund. The Transfer Tax Collection Distributive Fund is created as a special fund in the State treasury. The Fund is a continuation of the Fund of the same name created under the Illinois Estate

Tax Law, repealed by this Act. As soon as may be after the first day of each month after the effective date of this Act, and before September 1, 2012, the State Treasurer shall transfer from the General Revenue Fund to the Transfer Tax Collection Distributive Fund an amount equal to 6% of the net revenue realized from this Act during the preceding month.

As soon as may be after the first day of each month, the State Treasurer shall allocate among the counties of this State the amount available in the Transfer Tax Collection Distributive Fund. The allocation to each county shall be 6% of the net revenues collected by the county treasurer under this Act. The State Comptroller, pursuant to appropriation, shall then pay those allocations over to the counties. As soon as possible after all of the required monthly allocations are made from the Transfer Tax Collection Distributive Fund and before September 1, 2012, the State Comptroller shall order transferred and the State Treasurer shall transfer any moneys remaining in the Transfer Tax Collection Distributive Fund from that Fund to the General Revenue Fund, and the Transfer Tax Collection Distributive Fund shall be dissolved.

(c) On and after July 1, 2012, 94% of the amounts collected from the taxes, interest, and penalties collected under this Act shall be deposited into the General Revenue Fund and 6% of those amounts shall be deposited into the Estate Tax Refund Fund, a special fund created in the State treasury.

Moneys in the Estate Tax Refund Fund shall be expended

exclusively for the purpose of paying refunds resulting from overpayment of tax liability under this Act, except that, whenever the State Treasurer determines that any such moneys in the Fund exceed the amount required for the purpose of paying refunds resulting from overpayment of tax liability under this Act, the State Treasurer may transfer any such excess amounts from the Estate Tax Refund Fund to the General Revenue Fund.

The Treasurer shall order payment of refunds resulting from overpayment of tax liability under this Act from the Estate Tax Refund Fund only to the extent that amounts have been deposited and retained in the Fund.

This amendatory Act of the 97th General Assembly shall constitute an irrevocable and continuing appropriation from the Estate Tax Refund Fund for the purpose of paying refunds upon the order of the Treasurer in accordance with the provisions of this Act and for the purpose of paying refunds under this Act.

(Source: P.A. 96-1162, eff. 7-21-10.)

Section 5-40. The Illinois Police Training Act is amended by changing Section 9 as follows:

(50 ILCS 705/9) (from Ch. 85, par. 509)

Sec. 9. A special fund is hereby established in the State Treasury to be known as "The Traffic and Criminal Conviction Surcharge Fund" and shall be financed as provided in Section

9.1 of this Act and Section 5-9-1 of the "Unified Code of Corrections", unless the fines, costs or additional amounts imposed are subject to disbursement by the circuit clerk under Section 27.5 of the Clerks of Courts Act. Moneys in this Fund shall be expended as follows:

(1) A portion of the total amount deposited in the Fund may be used, as appropriated by the General Assembly, for the ordinary and contingent expenses of the Illinois Law Enforcement Training Standards Board;

(2) A portion of the total amount deposited in the Fund shall be appropriated for the reimbursement of local governmental agencies participating in training programs certified by the Board, in an amount equaling 1/2 of the total sum paid by such agencies during the State's previous fiscal year for mandated training for probationary police officers or probationary county corrections officers and for optional advanced and specialized law enforcement or county corrections training. These reimbursements may include the costs for tuition at training schools, the salaries of trainees while in schools, and the necessary travel and room and board expenses for each trainee. If the appropriations under this paragraph (2) are not sufficient to fully reimburse the participating local governmental agencies, the available funds shall be apportioned among such agencies, with priority first given to repayment of the costs of mandatory training given to law enforcement

officer or county corrections officer recruits, then to repayment of costs of advanced or specialized training for permanent police officers or permanent county corrections officers;

(3) A portion of the total amount deposited in the Fund may be used to fund the "Intergovernmental Law Enforcement Officer's In-Service Training Act", veto overridden October 29, 1981, as now or hereafter amended, at a rate and method to be determined by the board;

(4) A portion of the Fund also may be used by the Illinois Department of State Police for expenses incurred in the training of employees from any State, county or municipal agency whose function includes enforcement of criminal or traffic law;

(5) A portion of the Fund may be used by the Board to fund grant-in-aid programs and services for the training of employees from any county or municipal agency whose functions include corrections or the enforcement of criminal or traffic law; ~~and.~~

(6) For fiscal year 2013 only, a portion of the Fund also may be used by the Department of State Police to finance any of its lawful purposes or functions.

All payments from The Traffic and Criminal Conviction Surcharge Fund shall be made each year from moneys appropriated for the purposes specified in this Section. No more than 50% of any appropriation under this Act shall be spent in any city



having a population of more than 500,000. The State Comptroller and the State Treasurer shall from time to time, at the direction of the Governor, transfer from The Traffic and Criminal Conviction Surcharge Fund to the General Revenue Fund in the State Treasury such amounts as the Governor determines are in excess of the amounts required to meet the obligations of The Traffic and Criminal Conviction Surcharge Fund.

(Source: P.A. 88-586, eff. 8-12-94; 89-464, eff. 6-13-96.)

Section 5-45. The Law Enforcement Camera Grant Act is amended by changing Section 10 as follows:

(50 ILCS 707/10)

Sec. 10. Law Enforcement Camera Grant Fund; creation, rules.

(a) The Law Enforcement Camera Grant Fund is created as a special fund in the State treasury. From appropriations to the Board from the Fund, the Board must make grants to units of local government in Illinois for the purpose of installing video cameras in law enforcement vehicles and training law enforcement officers in the operation of the cameras.

Moneys received for the purposes of this Section, including, without limitation, fee receipts and gifts, grants, and awards from any public or private entity, must be deposited into the Fund. Any interest earned on moneys in the Fund must be deposited into the Fund.

(b) The Board may set requirements for the distribution of grant moneys and determine which law enforcement agencies are eligible.

(c) The Board shall develop model rules to be adopted by law enforcement agencies that receive grants under this Section. The rules shall include the following requirements:

(1) Cameras must be installed in the law enforcement vehicles.

(2) Videotaping must provide audio of the officer when the officer is outside of the vehicle.

(3) Camera access must be restricted to the supervisors of the officer in the vehicle.

(4) Cameras must be turned on continuously throughout the officer's shift.

(5) A copy of the videotape must be made available upon request to personnel of the law enforcement agency, the local State's Attorney, and any persons depicted in the video. Procedures for distribution of the videotape must include safeguards to protect the identities of individuals who are not a party to the requested stop.

(6) Law enforcement agencies that receive moneys under this grant shall provide for storage of the tapes for a period of not less than 2 years.

(d) Any law enforcement agency receiving moneys under this Section must provide an annual report to the Board, the Governor, and the General Assembly, which will be due on May 1

of the year following the receipt of the grant and each May 1 thereafter during the period of the grant. The report shall include (i) the number of cameras received by the law enforcement agency, (ii) the number of cameras actually installed in law enforcement vehicles, (iii) a brief description of the review process used by supervisors within the law enforcement agency, (iv) a list of any criminal, traffic, ordinance, and civil cases where video recordings were used, including party names, case numbers, offenses charged, and disposition of the matter, (this item applies, but is not limited to, court proceedings, coroner's inquests, grand jury proceedings, and plea bargains), and (v) any other information relevant to the administration of the program.

(e) No applications for grant money under this Section shall be accepted before January 1, 2007 or after January 1, 2011.

(f) Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2012 only, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer any funds in excess of \$1,000,000 held in the Law Enforcement Camera Grant Fund to the State Police Operations Assistance Fund.

(Source: P.A. 94-987, eff. 6-30-06.)

Section 5-50. The Illinois Nuclear Safety Preparedness Act

is amended by changing Sections 4, 7, and 8.5 as follows:

(420 ILCS 5/4) (from Ch. 111 1/2, par. 4304)

Sec. 4. Nuclear accident plans; fees. Persons engaged within this State in the production of electricity utilizing nuclear energy, the operation of nuclear test and research reactors, the chemical conversion of uranium, or the transportation, storage or possession of spent nuclear fuel or high-level radioactive waste shall pay fees to cover the cost of establishing plans and programs to deal with the possibility of nuclear accidents. Except as provided below, the fees shall be used ~~exclusively~~ to fund those Agency and local government activities defined as necessary by the Director to implement and maintain the plans and programs authorized by this Act. Local governments incurring expenses attributable to implementation and maintenance of the plans and programs authorized by this Act may apply to the Agency for compensation for those expenses, and upon approval by the Director of applications submitted by local governments, the Agency shall compensate local governments from fees collected under this Section. Compensation for local governments shall include \$250,000 in any year through fiscal year 1993, \$275,000 in fiscal year 1994 and fiscal year 1995, \$300,000 in fiscal year 1996, \$400,000 in fiscal year 1997, and \$450,000 in fiscal year 1998 and thereafter. Appropriations to the Department of Nuclear Safety (of which the Agency is the successor) for

compensation to local governments from the Nuclear Safety Emergency Preparedness Fund provided for in this Section shall not exceed \$650,000 per State fiscal year. Expenditures from these appropriations shall not exceed, in a single State fiscal year, the annual compensation amount made available to local governments under this Section, unexpended funds made available for local government compensation in the previous fiscal year, and funds recovered under the Illinois Grant Funds Recovery Act during previous fiscal years. Notwithstanding any other provision of this Act, the expenditure limitation for fiscal year 1998 shall include the additional \$100,000 made available to local governments for fiscal year 1997 under this amendatory Act of 1997. ~~Any funds within these expenditure limitations, including the additional \$100,000 made available for fiscal year 1997 under this amendatory Act of 1997, that remain unexpended at the close of business on June 30, 1997, and on June 30 of each succeeding year, shall be excluded from the calculations of credits under subparagraph (3) of this Section.~~ The Agency shall, by rule, determine the method for compensating local governments under this Section. The appropriation shall not exceed \$500,000 in any year preceding fiscal year 1996; the appropriation shall not exceed \$625,000 in fiscal year 1996, \$725,000 in fiscal year 1997, and \$775,000 in fiscal year 1998 and thereafter. The fees shall consist of the following:

- (1) A one-time charge of \$590,000 per nuclear power

station in this State to be paid by the owners of the stations.

(2) An additional charge of \$240,000 per nuclear power station for which a fee under subparagraph (1) was paid before June 30, 1982.

(3) Through June 30, 1982, an annual fee of \$75,000 per year for each nuclear power reactor for which an operating license has been issued by the NRC, and after June 30, 1982, and through June 30, 1984 an annual fee of \$180,000 per year for each nuclear power reactor for which an operating license has been issued by the NRC, and after June 30, 1984, and through June 30, 1991, an annual fee of \$400,000 for each nuclear power reactor for which an operating license has been issued by the NRC, to be paid by the owners of nuclear power reactors operating in this State. After June 30, 1991, the owners of nuclear power reactors in this State for which operating licenses have been issued by the NRC shall pay the following fees for each such nuclear power reactor: for State fiscal year 1992, \$925,000; for State fiscal year 1993, \$975,000; for State fiscal year 1994; \$1,010,000; for State fiscal year 1995, \$1,060,000; for State fiscal years 1996 and 1997, \$1,110,000; for State fiscal year 1998, \$1,314,000; for State fiscal year 1999, \$1,368,000; for State fiscal year 2000, \$1,404,000; for State fiscal year 2001, \$1,696,455; for State fiscal year 2002, \$1,730,636; for State fiscal

~~year 2003 through State fiscal year 2011, \$1,757,727; for State fiscal year 2012 and subsequent fiscal years, \$1,903,182. Within 120 days after the end of the State fiscal year, the Agency shall determine, from the records of the Office of the Comptroller, the balance in the Nuclear Safety Emergency Preparedness Fund. When the balance in the fund, less any fees collected under this Section prior to their being due and payable for the succeeding fiscal year or years, exceeds \$400,000 at the close of business on June 30, 1993, 1994, 1995, 1996, 1997, and 1998, or exceeds \$500,000 at the close of business on June 30, 1999 and June 30 of each succeeding year, the excess shall be credited to the owners of nuclear power reactors who are assessed fees under this subparagraph. Credits shall be applied against the fees to be collected under this subparagraph for the subsequent fiscal year. Each owner shall receive as a credit that amount of the excess which corresponds proportionately to the amount the owner contributed to all fees collected under this subparagraph in the fiscal year that produced the excess.~~

(3.5) The owner of a nuclear power reactor that notifies the Nuclear Regulatory Commission that the nuclear power reactor has permanently ceased operations during State fiscal year 1998 shall pay the following fees for each such nuclear power reactor: \$1,368,000 for State fiscal year 1999 and \$1,404,000 for State fiscal year 2000.

(4) A capital expenditure surcharge of \$1,400,000 per nuclear power station in this State, whether operating or under construction, shall be paid by the owners of the station.

(5) An annual fee of \$25,000 per year for each site for which a valid operating license has been issued by NRC for the operation of an away-from-reactor spent nuclear fuel or high-level radioactive waste storage facility, to be paid by the owners of facilities for the storage of spent nuclear fuel or high-level radioactive waste for others in this State.

(6) A one-time charge of \$280,000 for each facility in this State housing a nuclear test and research reactor, to be paid by the operator of the facility. However, this charge shall not be required to be paid by any tax-supported institution.

(7) A one-time charge of \$50,000 for each facility in this State for the chemical conversion of uranium, to be paid by the owner of the facility.

(8) An annual fee of \$150,000 per year for each facility in this State housing a nuclear test and research reactor, to be paid by the operator of the facility. However, this annual fee shall not be required to be paid by any tax-supported institution.

(9) An annual fee of \$15,000 per year for each facility in this State for the chemical conversion of uranium, to be



paid by the owner of the facility.

(10) A fee assessed at the rate of \$2,500 per truck for each truck shipment and \$4,500 for the first cask and \$3,000 for each additional cask for each rail shipment of spent nuclear fuel, high-level radioactive waste, transuranic waste, or a highway route controlled quantity of radioactive materials received at or departing from any nuclear power station or away-from-reactor spent nuclear fuel, high-level radioactive waste, transuranic waste storage facility, or other facility in this State to be paid by the shipper of the spent nuclear fuel, high level radioactive waste, transuranic waste, or highway route controlled quantity of radioactive material. Truck shipments of greater than 250 miles in Illinois are subject to a surcharge of \$25 per mile over 250 miles for each truck in the shipment. ~~The amount of fees collected each fiscal year under this subparagraph shall be excluded from the calculation of credits under subparagraph (3) of this Section.~~

(11) A fee assessed at the rate of \$2,500 per truck for each truck shipment and \$4,500 for the first cask and \$3,000 for each additional cask for each rail shipment of spent nuclear fuel, high-level radioactive waste, transuranic waste, or a highway route controlled quantity of radioactive materials traversing the State to be paid by the shipper of the spent nuclear fuel, high level

radioactive waste, transuranic waste, or highway route controlled quantity of radioactive material. Truck shipments of greater than 250 miles in Illinois are subject to a surcharge of \$25 per mile over 250 miles for each truck in the shipment. ~~The amount of fees collected each fiscal year under this subparagraph shall be excluded from the calculation of credits under subparagraph (3) of this Section.~~

(12) In each of the State fiscal years 1988 through 1991, in addition to the annual fee provided for in subparagraph (3), a fee of \$400,000 for each nuclear power reactor for which an operating license has been issued by the NRC, to be paid by the owners of nuclear power reactors operating in this State. Within 120 days after the end of the State fiscal years ending June 30, 1988, June 30, 1989, June 30, 1990, and June 30, 1991, the Agency shall determine the expenses of the Illinois Nuclear Safety Preparedness Program paid from funds appropriated for those fiscal years. ~~When the aggregate of all fees, charges, and surcharges collected under this Section during any fiscal year exceeds the total expenditures under this Act from appropriations for that fiscal year, the excess shall be credited to the owners of nuclear power reactors who are assessed fees under this subparagraph, and the credits shall be applied against the fees to be collected under this subparagraph for the subsequent~~

~~fiscal year. Each owner shall receive as a credit that amount of the excess that corresponds proportionately to the amount the owner contributed to all fees collected under this subparagraph in the fiscal year that produced the excess.~~

(Source: P.A. 97-195, eff. 7-25-11.)

(420 ILCS 5/7) (from Ch. 111 1/2, par. 4307)

Sec. 7. All monies received by the Agency under this Act shall be deposited in the State Treasury and shall be set apart in a special fund to be known as the "Nuclear Safety Emergency Preparedness Fund". All monies within the Nuclear Safety Emergency Preparedness Fund shall be invested by the State Treasurer in accordance with established investment practices. Interest earned by such investment shall be returned to the Nuclear Safety Emergency Preparedness Fund. Monies deposited in this fund shall be expended by the Agency ~~Director only~~ to support the activities of the Illinois Nuclear Safety Preparedness Program, including activities of the Illinois State Police and the Illinois Commerce Commission under Section 8(a)(9), or to fund any other administrative or operational costs of the Agency.

(Source: P.A. 92-576, eff. 6-26-02; 93-1029, eff. 8-25-04.)

(420 ILCS 5/8.5)

(Section scheduled to be repealed on January 1, 2015)

Sec. 8.5. Remote monitoring system upgrades and equipment replacement.

(a) Each nuclear power reactor for which an operating license has been issued by the NRC shall be subject to the fees described in this Section, which shall be paid by the owner or owners of each reactor into the Nuclear Safety Emergency Preparedness Fund. ~~The fees in this Section shall be used solely for the purposes set forth in this Section and cannot be transferred for other purposes.~~

(1) Within 14 days after the Agency notifies each owner subject to the fee requirements of this Section that the Agency has entered into one or more contracts with a third party for purposes of upgrading the remote monitoring system software and that such work will commence within 30 days, the owner or owners shall make a payment of \$19,697 for each reactor owned. Thereafter, for each such reactor, the owner or owners shall submit 11 quarterly payments of \$19,697. The Agency shall use the fees collected in this subsection for purposes of upgrading remote monitoring system software and to acquire, replace, or upgrade equipment related to such monitoring, including, but not limited to, generators and transfer switches, air compressors, detection equipment, data loggers, and solar panels.

(2) Within 90 days after the effective date of this amendatory Act of the 97th General Assembly, the owner or

owners subject to the fee requirements of this Section shall make a payment of \$7,575 for each reactor owned for the purposes of acquiring, replacing, and upgrading equipment, including, but not limited to, dosimeters, safety and command vehicles, liquid scintillation analyzers, an alpha spectrometry system, and compositors. Thereafter, for each such reactor, the owner or owners shall submit 11 quarterly payments of \$7,575.

(b) This Section is repealed on January 1, 2015.

(Source: P.A. 97-195, eff. 7-25-11.)

(420 ILCS 5/6 rep.)

Section 5-55. The Illinois Nuclear Safety Preparedness Act is amended by repealing Section 6.

Section 5-60. The Radiation Protection Act of 1990 is amended by changing Section 35 as follows:

(420 ILCS 40/35) (from Ch. 111 1/2, par. 210-35)

(Section scheduled to be repealed on January 1, 2021)

Sec. 35. Radiation Protection Fund.

(a) All moneys received by the Agency under this Act shall be deposited in the State treasury and shall be set apart in a special fund to be known as the "Radiation Protection Fund". All monies within the Radiation Protection Fund shall be invested by the State Treasurer in accordance with established

investment practices. Interest earned by such investment shall be returned to the Radiation Protection Fund. Monies deposited in this Fund shall be expended by the Agency Assistant Director pursuant to appropriation ~~only~~ to support the activities of the Agency under this Act and as provided in the Laser System Act of 1997 and the Radon Industry Licensing Act, or to fund any other administrative or operational costs of the Agency.

(b) On August 15, 1997, all moneys remaining in the Federal Facilities Compliance Fund shall be transferred to the Radiation Protection Fund.

(Source: P.A. 94-104, eff. 7-1-05.)

#### ARTICLE 10. RETIREMENT CONTRIBUTIONS

Section 10-5. The State Finance Act is amended by changing Sections 8.12 and 14.1 as follows:

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

Sec. 8.12. State Pensions Fund.

(a) The moneys in the State Pensions Fund shall be used exclusively for the administration of the Uniform Disposition of Unclaimed Property Act and for the expenses incurred by the Auditor General for administering the provisions of Section 2-8.1 of the Illinois State Auditing Act and for the funding of the unfunded liabilities of the designated retirement systems. Beginning in State fiscal year 2014, payments ~~Payments~~ to the

designated retirement systems under this Section shall be in addition to, and not in lieu of, any State contributions required under the Illinois Pension Code.

"Designated retirement systems" means:

- (1) the State Employees' Retirement System of Illinois;
- (2) the Teachers' Retirement System of the State of Illinois;
- (3) the State Universities Retirement System;
- (4) the Judges Retirement System of Illinois; and
- (5) the General Assembly Retirement System.

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

Each month, the Commissioner of the Office of Banks and Real Estate shall certify to the State Treasurer the actual expenditures that the Office of Banks and Real Estate incurred conducting unclaimed property examinations under the Uniform Disposition of Unclaimed Property Act during the immediately preceding month. Within a reasonable time following the acceptance of such certification by the State Treasurer, the State Treasurer shall pay from its appropriation from the State Pensions Fund to the Bank and Trust Company Fund and the Savings and Residential Finance Regulatory Fund an amount equal to the expenditures incurred by each Fund for that month.

Each month, the Director of Financial Institutions shall

certify to the State Treasurer the actual expenditures that the Department of Financial Institutions incurred conducting unclaimed property examinations under the Uniform Disposition of Unclaimed Property Act during the immediately preceding month. Within a reasonable time following the acceptance of such certification by the State Treasurer, the State Treasurer shall pay from its appropriation from the State Pensions Fund to the Financial Institutions Fund and the Credit Union Fund an amount equal to the expenditures incurred by each Fund for that month.

(c) As soon as possible after the effective date of this amendatory Act of the 93rd General Assembly, the General Assembly shall appropriate from the State Pensions Fund (1) to the State Universities Retirement System the amount certified under Section 15-165 during the prior year, (2) to the Judges Retirement System of Illinois the amount certified under Section 18-140 during the prior year, and (3) to the General Assembly Retirement System the amount certified under Section 2-134 during the prior year as part of the required State contributions to each of those designated retirement systems; except that amounts appropriated under this subsection (c) in State fiscal year 2005 shall not reduce the amount in the State Pensions Fund below \$5,000,000. If the amount in the State Pensions Fund does not exceed the sum of the amounts certified in Sections 15-165, 18-140, and 2-134 by at least \$5,000,000, the amount paid to each designated retirement system under this



subsection shall be reduced in proportion to the amount certified by each of those designated retirement systems.

(c-5) For fiscal years 2006 through 2013 ~~2012~~, the General Assembly shall appropriate from the State Pensions Fund to the State Universities Retirement System the amount estimated to be available during the fiscal year in the State Pensions Fund; provided, however, that the amounts appropriated under this subsection (c-5) shall not reduce the amount in the State Pensions Fund below \$5,000,000.

(c-6) For fiscal year 2014 ~~2013~~ and each fiscal year thereafter, as soon as may be practical after any money is deposited into the State Pensions Fund from the Unclaimed Property Trust Fund, the State Treasurer shall apportion the deposited amount among the designated retirement systems as defined in subsection (a) to reduce their actuarial reserve deficiencies. The State Comptroller and State Treasurer shall pay the apportioned amounts to the designated retirement systems to fund the unfunded liabilities of the designated retirement systems. The amount apportioned to each designated retirement system shall constitute a portion of the amount estimated to be available for appropriation from the State Pensions Fund that is the same as that retirement system's portion of the total actual reserve deficiency of the systems, as determined annually by the Governor's Office of Management and Budget at the request of the State Treasurer. The amounts apportioned under this subsection shall not reduce the amount

in the State Pensions Fund below \$5,000,000.

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

(d-1) As soon as practicable after the effective date of this amendatory Act of the 93rd General Assembly, the Comptroller shall direct and the Treasurer shall transfer from the State Pensions Fund to the General Revenue Fund, as funds become available, a sum equal to the amounts that would have been paid from the State Pensions Fund to the Teachers' Retirement System of the State of Illinois, the State Universities Retirement System, the Judges Retirement System of Illinois, the General Assembly Retirement System, and the State Employees' Retirement System of Illinois after the effective date of this amendatory Act during the remainder of fiscal year 2004 to the designated retirement systems from the appropriations provided for in this Section if the transfers provided in Section 6z-61 had not occurred. The transfers described in this subsection (d-1) are to partially repay the General Revenue Fund for the costs associated with the bonds used to fund the moneys transferred to the designated

retirement systems under Section 6z-61.

(e) The changes to this Section made by this amendatory Act of 1994 shall first apply to distributions from the Fund for State fiscal year 1996.

(Source: P.A. 96-959, eff. 7-1-10; 97-72, eff. 7-1-11.)

(30 ILCS 105/14.1) (from Ch. 127, par. 150.1)

Sec. 14.1. Appropriations for State contributions to the State Employees' Retirement System; payroll requirements.

(a) Appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this Section. Except as otherwise provided in subsections (a-1), (a-2), (a-3), and (a-4) at the time of each payment of salary to an employee under the personal services line item, payment shall be made to the State Employees' Retirement System, from the amount appropriated for State contributions to the State Employees' Retirement System, of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. If a line item appropriation to an employer for this purpose is exhausted or is unavailable due to any limitation on appropriations that may apply, (including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act), the amounts shall be paid under the continuing appropriation for this

purpose contained in the State Pension Funds Continuing Appropriation Act.

(a-1) Beginning on the effective date of this amendatory Act of the 93rd General Assembly through the payment of the final payroll from fiscal year 2004 appropriations, appropriations for State contributions to the State Employees' Retirement System of Illinois shall be expended in the manner provided in this subsection (a-1). At the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the General Revenue Fund from the amount appropriated for State contributions to the State Employees' Retirement System of an amount calculated at the rate certified for fiscal year 2004 by the Board of Trustees of the State Employees' Retirement System under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. No payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-2) For fiscal year 2010 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for

State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2010 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2010 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(a-3) For fiscal year 2011 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for fiscal year 2011 by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. This payment shall be made to the extent that a line item appropriation to an employer for this purpose is available or unexhausted. For fiscal year 2011 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item

from the General Revenue Fund.

(a-4) In fiscal years ~~year~~ 2012 and 2013 only, at the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the State Employees' Retirement System of Illinois from the amount appropriated for State contributions to the State Employees' Retirement System of Illinois of an amount calculated at the rate certified for the applicable fiscal year by the Board of Trustees of the State Employees' Retirement System of Illinois under Section 14-135.08 of the Illinois Pension Code. In fiscal years ~~year~~ 2012 and 2013 only, no payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund.

(b) Except during the period beginning on the effective date of this amendatory Act of the 93rd General Assembly and ending at the time of the payment of the final payroll from fiscal year 2004 appropriations, the State Comptroller shall not approve for payment any payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees, unless the balance in the fund on which the payroll voucher is drawn

is insufficient to pay the total payroll voucher, or unavailable due to any limitation on appropriations that may apply, including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System, the Comptroller shall promptly so notify the Retirement System.

(b-1) For fiscal year 2010 and fiscal year 2011 only, the State Comptroller shall not approve for payment any non-General Revenue Fund payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees, unless the balance in the fund on which the payroll voucher is drawn is insufficient to pay the total payroll voucher, or unavailable due to any limitation on appropriations that may apply, including, but not limited to, limitations on appropriations from the Road Fund under Section 8.3 of the State Finance Act. If the State Comptroller approves a payroll voucher under this Section for which the fund balance is insufficient to pay the full amount of the required State contribution to the State Employees' Retirement System of Illinois, the Comptroller shall promptly so notify the

retirement system.

(c) Notwithstanding any other provisions of law, beginning July 1, 2007, required State and employee contributions to the State Employees' Retirement System of Illinois relating to affected legislative staff employees shall be paid out of moneys appropriated for that purpose to the Commission on Government Forecasting and Accountability, rather than out of the lump-sum appropriations otherwise made for the payroll and other costs of those employees.

These payments must be made pursuant to payroll vouchers submitted by the employing entity as part of the regular payroll voucher process.

For the purpose of this subsection, "affected legislative staff employees" means legislative staff employees paid out of lump-sum appropriations made to the General Assembly, an Officer of the General Assembly, or the Senate Operations Commission, but does not include district-office staff or employees of legislative support services agencies.

(Source: P.A. 96-45, eff. 7-15-09; 96-958, eff. 7-1-10; 96-1497, eff. 1-14-11; 97-72, eff. 7-1-11.)

Section 10-10. The Illinois Pension Code is amended by changing Section 14-131 as follows:

(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 years 2010, ~~and 2012,~~ and 2013 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 years 2010, ~~and 2012,~~ and 2013 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 General Revenue Fund contribution as certified by the System pursuant to Section 14-135.08 of the Illinois Pension Code.

(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 2012 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.

Notwithstanding any other provision of this Article, the total required State General Revenue Fund contribution for State fiscal year 2011 is the amount recertified by the System

on or before April 1, 2011 pursuant to Section 14-135.08 and shall be made from the proceeds of bonds sold in fiscal year 2011 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 2011, 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.

(j) After the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in fiscal year 2011 have been made, the Comptroller shall provide to the System a certification of the sum of all fiscal year 2011 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 2011 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 2011 through payments under this Section. If the amount due is more than the amount received, the difference shall be termed the "Fiscal Year 2011 Shortfall" for purposes of this Section, and the Fiscal Year 2011 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 2011 Overpayment" for purposes of this Section, and the Fiscal Year 2011 Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(k) For fiscal years ~~year~~ 2012 and 2013 only, after the submission of all payments for eligible employees from personal services line items paid from the General Revenue Fund in the fiscal year have been made, the Comptroller shall provide to the System a certification of the sum of all expenditures in the fiscal year for personal services. 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 the fiscal year 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 for the fiscal year. If the amount due is more than the amount received, the difference shall be termed the "Prior Fiscal Year Shortfall" for purposes of this Section, and the Prior Fiscal Year 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 "Prior Fiscal Year Overpayment" for purposes of this Section, and the Prior Fiscal Year Overpayment shall be repaid by the System to the General Revenue Fund as soon as practicable after the certification.

(Source: P.A. 96-43, eff. 7-15-09; 96-45, eff. 7-15-09;

96-1000, eff. 7-2-10; 96-1497, eff. 1-14-11; 96-1511, eff. 1-27-11; 96-1554, eff. 3-18-11; 97-72, eff. 7-1-11.)

Section 10-20. The Uniform Disposition of Unclaimed Property Act is amended by changing Section 18 as follows:

(765 ILCS 1025/18) (from Ch. 141, par. 118)

Sec. 18. Deposit of funds received under the Act.

(a) The State Treasurer shall retain all funds received under this Act, including the proceeds from the sale of abandoned property under Section 17, in a trust fund. The State Treasurer may deposit any amount in the Trust Fund into the State Pensions Fund during the fiscal year at his or her discretion; however, he or she shall, on April 15 and October 15 of each year, deposit any amount in the trust fund exceeding \$2,500,000 into the State Pensions Fund. Beginning in State fiscal year 2014, all ~~All~~ amounts in excess of \$2,500,000 that are deposited into the State Pensions Fund from the unclaimed Property Trust Fund shall be apportioned to the designated retirement systems as provided in subsection (c-6) of Section 8.12 of the State Finance Act to reduce their actuarial reserve deficiencies. He or she shall make prompt payment of claims he or she duly allows as provided for in this Act for the trust fund. Before making the deposit the State Treasurer shall record the name and last known address of each person appearing from the holders' reports to be entitled to the abandoned

property. The record shall be available for public inspection during reasonable business hours.

(b) Before making any deposit to the credit of the State Pensions Fund, the State Treasurer may deduct: (1) any costs in connection with sale of abandoned property, (2) any costs of mailing and publication in connection with any abandoned property, and (3) any costs in connection with the maintenance of records or disposition of claims made pursuant to this Act. The State Treasurer shall semiannually file an itemized report of all such expenses with the Legislative Audit Commission. (Source: P.A. 95-950, eff. 8-29-08; 96-1000, eff. 7-2-10.)

#### ARTICLE 15. REGIONAL OFFICES OF EDUCATION

Section 15-5. The State Finance Act is amended by changing Section 8.2 as follows:

(30 ILCS 105/8.2) (from Ch. 127, par. 144.2)

Sec. 8.2. Appropriations for the distribution of the common school fund to the several counties and for the payment of ~~salaries and~~ expenses of regional ~~county~~ superintendents of schools and the amount to be paid into the Illinois State teachers' pension and retirement fund and for the refund of excess taxes paid into the common school fund are payable from the common school fund.

(Source: Laws 1953, p. 1048.)

Section 15-10. The State Revenue Sharing Act is amended by changing Section 12 as follows:

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

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

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

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

As soon as may be after the end of each month, the Department of Revenue shall certify to the Treasurer and the Comptroller the amount of all refunds paid out of the General Revenue Fund through the preceding month on account of

overpayment of liability on taxes paid into the Personal Property Tax Replacement Fund. Upon receipt of such certification, the Treasurer and the Comptroller shall transfer the amount so certified from the Personal Property Tax Replacement Fund into the General Revenue Fund.

The payments of revenue into the Personal Property Tax Replacement Fund shall be used exclusively for distribution to taxing districts, regional offices and officials for fiscal years year 2012 and 2013 only, and local officials as provided in this Section and in the School Code, payment of the ordinary and contingent expenses of the Property Tax Appeal Board, payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of monies paid into the Personal Property Tax Replacement Fund and transfers due to refunds to taxpayers for overpayment of liability for taxes paid into the Personal Property Tax Replacement Fund.

As soon as may be after the effective date of this amendatory Act of 1980, the Department of Revenue shall certify to the Treasurer the amount of net replacement revenue paid into the General Revenue Fund prior to that effective date from the additional tax imposed by Section 2a.1 of the Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act; Section 2a.1 of the Public Utilities Revenue Act; Section 3 of the Water Company Invested Capital Tax Act; amounts collected by the Department of Revenue under the Telecommunications Infrastructure Maintenance Fee Act; and the additional

personal property tax replacement income tax imposed by the Illinois Income Tax Act, as amended by Public Act 81-1st Special Session-1. Net replacement revenue shall be defined as the total amount paid into and remaining in the General Revenue Fund as a result of those Acts minus the amount outstanding and obligated from the General Revenue Fund in state vouchers or warrants prior to the effective date of this amendatory Act of 1980 as refunds to taxpayers for overpayment of liability under those Acts.

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

Prior to December 31, 1980, as soon as may be after the end of each quarter beginning with the quarter ending December 31, 1979, and on and after December 31, 1980, as soon as may be after January 1, March 1, April 1, May 1, July 1, August 1, October 1 and December 1 of each year, the Department of Revenue shall allocate to each taxing district as defined in Section 1-150 of the Property Tax Code, in accordance with the provisions of paragraph (2) of this Section the portion of the funds held in the Personal Property Tax Replacement Fund which is required to be distributed, as provided in paragraph (1), for each quarter. Provided, however, under no circumstances shall any taxing district during each of the first two years of distribution of the taxes imposed by this amendatory Act of



1979 be entitled to an annual allocation which is less than the funds such taxing district collected from the 1978 personal property tax. Provided further that under no circumstances shall any taxing district during the third year of distribution of the taxes imposed by this amendatory Act of 1979 receive less than 60% of the funds such taxing district collected from the 1978 personal property tax. In the event that the total of the allocations made as above provided for all taxing districts, during either of such 3 years, exceeds the amount available for distribution the allocation of each taxing district shall be proportionately reduced. Except as provided in Section 13 of this Act, the Department shall then certify, pursuant to appropriation, such allocations to the State Comptroller who shall pay over to the several taxing districts the respective amounts allocated to them.

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

Any municipality or township, other than a municipality with a population in excess of 500,000, which receives an allocation based in whole or in part on personal property taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of the

Illinois Local Library Act and which was previously required to be paid over to a public library shall immediately pay over to that library a proportionate share of the personal property tax replacement funds which such municipality or township receives; provided that if such a public library has converted to a library organized under The Illinois Public Library District Act, regardless of whether such conversion has occurred on, after or before January 1, 1988, such proportionate share shall be immediately paid over to the library district which maintains and operates the library. However, any library that has converted prior to January 1, 1988, and which hitherto has not received the personal property tax replacement funds, shall receive such funds commencing on January 1, 1988.

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

Any taxing district which receives an allocation based in whole or in part upon personal property taxes which it levied for another governmental body or school district in Cook County in 1976 or for another governmental body or school district in

the remainder of the State in 1977 shall immediately pay over to that governmental body or school district the amount of personal property replacement funds which such governmental body or school district would receive directly under the provisions of paragraph (2) of this Section, had it levied its own taxes.

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

The amount available for distribution shall be the total amount in the fund at such time minus the necessary administrative and other authorized expenses as limited by the appropriation and the amount determined by: (a) \$2.8 million for fiscal year 1981; (b) for fiscal year 1982, .54% of the funds distributed from the fund during the preceding fiscal year; (c) for fiscal year 1983 through fiscal year 1988, .54% of the funds distributed from the fund during the preceding fiscal year less .02% of such fund for fiscal year 1983 and less .02% of such funds for each fiscal year thereafter; (d) for fiscal year 1989 through fiscal year 2011 no more than 105% of the actual administrative expenses of the prior fiscal year; (e) for fiscal year 2012 and beyond, a sufficient amount to pay (i) stipends, additional compensation, salary reimbursements,

and other amounts directed to be paid out of this Fund for local officials as authorized or required by statute and (ii) no more than 105% of the actual administrative expenses of the prior fiscal year, including payment of the ordinary and contingent expenses of the Property Tax Appeal Board and payment of the expenses of the Department of Revenue incurred in administering the collection and distribution of moneys paid into the Fund; or (f) for fiscal years ~~year~~ 2012 and 2013 only, a sufficient amount to pay stipends, additional compensation, salary reimbursements, and other amounts directed to be paid out of this Fund for regional offices and officials as authorized or required by statute. Such portion of the fund shall be determined after the transfer into the General Revenue Fund due to refunds, if any, paid from the General Revenue Fund during the preceding quarter. If at any time, for any reason, there is insufficient amount in the Personal Property Tax Replacement Fund for payments for regional offices and officials or local officials or payment of costs of administration or for transfers due to refunds at the end of any particular month, the amount of such insufficiency shall be carried over for the purposes of payments for regional offices and officials, local officials, transfers into the General Revenue Fund, and costs of administration to the following month or months. Net replacement revenue held, and defined above, shall be

transferred by the Treasurer and Comptroller to the Personal Property Tax Replacement Fund within 10 days of such certification.

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

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

The Personal Property Replacement Ratio of each Cook County taxing district shall be the ratio which the Tax Base of that taxing district bears to the Cook County Tax Base. The Tax Base of each Cook County taxing district is the personal property tax collections for that taxing district for the 1976 tax year. The Cook County Tax Base is the personal property tax collections for all taxing districts in Cook County for the 1976 tax year. The Department of Revenue shall have authority

to review for accuracy and completeness the personal property tax collections for each taxing district within Cook County for the 1976 tax year.

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

Taxing districts located both in Cook County and in one or more other counties shall receive both a Cook County allocation and a Downstate allocation determined in the same way as all other taxing districts.

If any taxing district in existence on July 1, 1979 ceases to exist, or discontinues its operations, its Tax Base shall thereafter be deemed to be zero. If the powers, duties and obligations of the discontinued taxing district are assumed by another taxing district, the Tax Base of the discontinued

taxing district shall be added to the Tax Base of the taxing district assuming such powers, duties and obligations.

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

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

If a portion of the territory of a taxing district is disconnected and annexed to another taxing district of the same type, the Tax Base of the taxing district from which disconnection was made shall be reduced in proportion to the then current equalized assessed value of the disconnected territory as compared with the then current equalized assessed value within the entire territory of the taxing district prior to disconnection, and the amount of such reduction shall be added to the Tax Base of the taxing district to which annexation is made.

If a community college district is created after July 1, 1979, beginning on the effective date of this amendatory Act of 1995, its Tax Base shall be 3.5% of the sum of the personal

property tax collected for the 1977 tax year within the territorial jurisdiction of the district.

The amounts allocated and paid to taxing districts pursuant to the provisions of this amendatory Act of 1979 shall be deemed to be substitute revenues for the revenues derived from taxes imposed on personal property pursuant to the provisions of the "Revenue Act of 1939" or "An Act for the assessment and taxation of private car line companies", approved July 22, 1943, as amended, or Section 414 of the Illinois Insurance Code, prior to the abolition of such taxes and shall be used for the same purposes as the revenues derived from ad valorem taxes on real estate.

Monies received by any taxing districts from the Personal Property Tax Replacement Fund shall be first applied toward payment of the proportionate amount of debt service which was previously levied and collected from extensions against personal property on bonds outstanding as of December 31, 1978 and next applied toward payment of the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property. For each such outstanding bond issue, the County Clerk shall determine the percentage of the debt service which was collected from extensions against real estate in the taxing district for 1978 taxes payable in 1979, as related to the total amount of such levies and collections from extensions against both real and personal property. For



1979 and subsequent years' taxes, the County Clerk shall levy and extend taxes against the real estate of each taxing district which will yield the said percentage or percentages of the debt service on such outstanding bonds. The balance of the amount necessary to fully pay such debt service shall constitute a first and prior lien upon the monies received by each such taxing district through the Personal Property Tax Replacement Fund and shall be first applied or set aside for such purpose. In counties having fewer than 3,000,000 inhabitants, the amendments to this paragraph as made by this amendatory Act of 1980 shall be first applicable to 1980 taxes to be collected in 1981.

(Source: P.A. 96-45, eff. 7-15-09; 97-72, eff. 7-1-11; 97-619, eff. 11-14-11.)

Section 15-15. The School Code is amended by changing Sections 3-2.5 and 18-5 as follows:

(105 ILCS 5/3-2.5)

Sec. 3-2.5. Salaries.

(a) Except as otherwise provided in this Section, the regional superintendents of schools shall receive for their services an annual salary according to the population, as determined by the last preceding federal census, of the region they serve, as set out in the following schedule:

SALARIES OF REGIONAL SUPERINTENDENTS OF  
SCHOOLS

POPULATION OF REGION	ANNUAL SALARY
Less than 48,000	\$73,500
48,000 to 99,999	\$78,000
100,000 to 999,999	\$81,500
1,000,000 and over	\$83,500

The changes made by Public Act 86-98 in the annual salary that the regional superintendents of schools shall receive for their services shall apply to the annual salary received by the regional superintendents of schools during each of their elected terms of office that commence after July 26, 1989 and before the first Monday of August, 1995.

The changes made by Public Act 89-225 in the annual salary that regional superintendents of schools shall receive for their services shall apply to the annual salary received by the regional superintendents of schools during their elected terms of office that commence after August 4, 1995 and end on August 1, 1999.

The changes made by this amendatory Act of the 91st General Assembly in the annual salary that the regional superintendents of schools shall receive for their services shall apply to the annual salary received by the regional superintendents of schools during each of their elected terms of office that commence on or after August 2, 1999.

Beginning July 1, 2000, the salary that the regional

superintendent of schools receives for his or her services shall be adjusted annually to reflect the percentage increase, if any, in the most recent Consumer Price Index, as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics, except that no annual increment may exceed 2.9%. If the percentage of change in the Consumer Price Index is a percentage decrease, the salary that the regional superintendent of schools receives shall not be adjusted for that year.

When regional superintendents are authorized by the School Code to appoint assistant regional superintendents, the assistant regional superintendent shall receive an annual salary based on his or her qualifications and computed as a percentage of the salary of the regional superintendent to whom he or she is assistant, as set out in the following schedule:

SALARIES OF ASSISTANT REGIONAL  
SUPERINTENDENTS

QUALIFICATIONS OF ASSISTANT REGIONAL SUPERINTENDENT	PERCENTAGE OF SALARY OF REGIONAL SUPERINTENDENT
No Bachelor's degree, but State certificate valid for teaching and supervising.	70%
Bachelor's degree plus State certificate valid for supervising.	75%

Master's degree plus  
State certificate valid  
for supervising. 90%

However, in any region in which the appointment of more than one assistant regional superintendent is authorized, whether by Section 3-15.10 of this Code or otherwise, not more than one assistant may be compensated at the 90% rate and any other assistant shall be paid at not exceeding the 75% rate, in each case depending on the qualifications of the assistant.

The salaries provided in this Section plus an amount for other employment-related compensation or benefits for regional superintendents and assistant regional superintendents are payable monthly by the State Board of Education out of the Personal Property Tax Replacement Fund through a specific appropriation to that effect in the State Board of Education budget for the fiscal years ~~year~~ 2012 and 2013 only, and are payable monthly from the Common School Fund for fiscal year 2014 ~~2013~~ and beyond through a specific appropriation to that effect in the State Board of Education budget. The State Comptroller in making his or her warrant to any county for the amount due it from the Personal Property Tax Replacement Fund for the fiscal years ~~year~~ 2012 and 2013 only, and from the Common School Fund for fiscal year 2014 ~~2013~~ and beyond shall deduct from it the several amounts for which warrants have been issued to the regional superintendent, and any assistant regional superintendent, of the educational service region

encompassing the county since the preceding apportionment from the Personal Property Tax Replacement Fund for the fiscal years ~~year~~ 2012 and 2013 only, and from the Common School Fund for fiscal year 2014 ~~2013~~ and beyond.

County boards may provide for additional compensation for the regional superintendent or the assistant regional superintendents, or for each of them, to be paid quarterly from the county treasury.

(b) Upon abolition of the office of regional superintendent of schools in educational service regions containing 2,000,000 or more inhabitants as provided in Section 3-0.01 of this Code, the funds provided under subsection (a) of this Section shall continue to be appropriated and reallocated, as provided for pursuant to subsection (b) of Section 3-0.01 of this Code, to the educational service centers established pursuant to Section 2-3.62 of this Code for an educational service region containing 2,000,000 or more inhabitants.

(c) If the State pays all or any portion of the employee contributions required under Section 16-152 of the Illinois Pension Code for employees of the State Board of Education, it shall also, subject to appropriation in the State Board of Education budget for such payments to Regional Superintendents and Assistant Regional Superintendents, pay the employee contributions required of regional superintendents of schools and assistant regional superintendents of schools on the same basis, but excluding any contributions based on compensation

that is paid by the county rather than the State.

This subsection (c) applies to contributions based on payments of salary earned after the effective date of this amendatory Act of the 91st General Assembly, except that in the case of an elected regional superintendent of schools, this subsection does not apply to contributions based on payments of salary earned during a term of office that commenced before the effective date of this amendatory Act.

(Source: P.A. 96-893, eff. 7-1-10; 96-1086, eff. 7-16-10; 97-333, eff. 8-12-11; 97-619, eff. 11-14-11.)

(105 ILCS 5/18-5) (from Ch. 122, par. 18-5)

Sec. 18-5. Compensation of regional superintendents and assistants. The State Board of Education shall request an appropriation payable from the Personal Property Tax Replacement Fund for fiscal years ~~year~~ 2012 and 2013 only, and the common school fund for fiscal year 2014 ~~2013~~ and beyond as and for compensation for regional superintendents of schools and the assistant regional superintendents of schools authorized by Section 3-15.10 of this Act, and as provided in "An Act concerning fees and salaries and to classify the several counties of this State with reference thereto", approved March 29, 1872 as amended, and shall present vouchers to the Comptroller monthly for the payment to the several regional superintendents and such assistant regional superintendents of their compensation as fixed by law. Such

payments shall be made either (1) monthly, at the close of the month, or (2) semimonthly on or around the 15th of the month and at the close of the month, at the option of the regional superintendent or assistant regional superintendent.

(Source: P.A. 97-619, eff. 11-14-11.)

#### ARTICLE 20. GRANT FUNDS RECOVERY ACT

Section 20-5. The Illinois Grant Funds Recovery Act is amended by changing Section 4.2 as follows:

(30 ILCS 705/4.2)

Sec. 4.2. Suspension of grant making authority. Any grant funds and any grant program administered by a grantor agency subject to this Act are indefinitely suspended on January 1, 2013 ~~July 1, 2012~~, and on July 1st of every 5th year thereafter, unless the General Assembly, by law, authorizes that grantor agency to make grants or lifts the suspension of the authorization of that grantor agency to make grants. In the case of a suspension of the authorization of a grantor agency to make grants, the authority of that grantor agency to make grants is suspended until the suspension is explicitly lifted by law by the General Assembly, even if an appropriation has been made for the explicit purpose of such grants. This suspension of grant making authority supersedes any other law or rule to the contrary.

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(Source: P.A. 96-1529, eff. 2-16-11.)

#### ARTICLE 95. SEVERABILITY

Section 95-95. Severability. The provisions of this Act are severable under Section 1.31 of the Statute on Statutes.

#### ARTICLE 99. EFFECTIVE DATE

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