



SENATE JOURNAL

STATE OF ILLINOIS

ONE HUNDREDTH GENERAL ASSEMBLY

51ST LEGISLATIVE DAY

TUESDAY, MAY 23, 2017

12:12 O'CLOCK P.M.

SENATE
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51st Legislative Day

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The Senate met pursuant to adjournment.
 Senator Don Harmon, Oak Park, Illinois, presiding.
 Prayer by Pastor Chance Newingham, Lifegate in Africa, Athens, Illinois.
 Senator Cunningham led the Senate in the Pledge of Allegiance.

Senator Hunter moved that reading and approval of the Journal of Monday, May 22, 2017, be postponed, pending arrival of the printed Journal.
 The motion prevailed.

REPORT RECEIVED

The Secretary placed before the Senate the following report:

2016 Illinois Sports Facilities Authority Annual Report, submitted by the Illinois Sports Facilities Authority.

The foregoing report was ordered received and placed on file in the Secretary's Office.

PRESENTATION OF RESOLUTIONS

SENATE RESOLUTION NO. 531

Offered by Senator McGuire and all Senators:
 Mourns the death of Joaquina M. "Kena" Alamillo of Lockport.

SENATE RESOLUTION NO. 532

Offered by Senator McGuire and all Senators:
 Mourns the death of Roberta Lara of Joliet.

SENATE RESOLUTION NO. 533

Offered by Senator Haine and all Senators:
 Mourns the death of William J. Aery of Godfrey.

By unanimous consent, the foregoing resolutions were referred to the Resolutions Consent Calendar.

REPORTS FROM STANDING COMMITTEES

Senator Van Pelt, Chairperson of the Committee on Public Health, to which was referred the following Senate floor amendments, reported that the Committee recommends do adopt:

Senate Amendment No. 1 to Senate Bill 1707
 Senate Amendment No. 2 to Senate Bill 1707
 Senate Amendment No. 1 to House Bill 3157
 Senate Amendment No. 1 to House Bill 3741

Under the rules, the foregoing floor amendments are eligible for consideration on second reading.

Senator Van Pelt, Chairperson of the Committee on Public Health, to which was referred **House Bill No. 2762**, reported the same back with the recommendation that the bill do pass.

Under the rules, the bill was ordered to a second reading.

Senator Bertino-Tarrant, Chairperson of the Committee on Education, to which was referred the following Senate floor amendments, reported that the Committee recommends do adopt:

Senate Amendment No. 2 to Senate Bill 1123

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Senate Amendment No. 1 to House Bill 2993

Under the rules, the foregoing floor amendments are eligible for consideration on second reading.

Senator Bertino-Tarrant, Chairperson of the Committee on Education, to which was referred **House Bills Numbered 243, 2950, 3369 and 3437**, reported the same back with the recommendation that the bills do pass.

Under the rules, the bills were ordered to a second reading.

Senator Hutchinson, Chairperson of the Committee on Revenue, to which was referred the following Senate floor amendment, reported that the Committee recommends do adopt:

Senate Amendment No. 3 to Senate Bill 1871

Under the rules, the foregoing floor amendment is eligible for consideration on second reading.

Senator Hutchinson, Chairperson of the Committee on Revenue, to which was referred **House Bill No. 159**, reported the same back with the recommendation that the bill do pass.

Under the rules, the bill was ordered to a second reading.

MOTIONS IN WRITING

Senator Steans submitted the following Motion in Writing:

Pursuant to Senate Rule 7-15(a), having voted on the prevailing side, I move to reconsider the vote by which SB 6 passed.

s/Heather Steans
Senator Steans

5/17/17
Date

Senator T. Cullerton submitted the following Motion in Writing:

Pursuant to Senate Rule 7-15(a), having voted on the prevailing side, I move to reconsider the vote by which SB 42 failed.

s/ Tom Cullerton
Senator Tom Cullerton

5/17/17
Date

Senator Lightford submitted the following Motion in Writing:

Pursuant to Senate Rule 7-15(a), having voted on the prevailing side, I move to reconsider the vote by which SB 478 failed.

s/Kimberly A. Lightford
Senator Lightford

5/18/17
Date

The foregoing Motions in Writing were filed with the Secretary and ordered placed on the Senate Calendar.

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CONSIDERATION OF MOTIONS IN WRITING

Pursuant to Motion in Writing filed on May 17, 2017, Senator Steans moved to reconsider the vote by which **Senate Bill No. 6** passed.

The motion prevailed, and the bill was returned to the order of third reading.

Pursuant to Motion in Writing filed on May 17, 2017, Senator T. Cullerton moved to reconsider the vote by which **Senate Bill No. 42** failed.

The motion prevailed, and the bill was returned to the order of third reading.

Pursuant to Motion in Writing filed on May 18, 2017, Senator Lightford moved to reconsider the vote by which **Senate Bill No. 478** failed.

The motion prevailed, and the bill was returned to the order of third reading.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A SECOND TIME

On motion of Senator Manar, **House Bill No. 136** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator J. Cullerton, **House Bill No. 137** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator J. Cullerton, **House Bill No. 138** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Raoul, **House Bill No. 188** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Connelly, **House Bill No. 394** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Cunningham, **House Bill No. 649** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Cunningham, **House Bill No. 688** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Silverstein, **House Bill No. 760** was taken up, read by title a second time.

Floor Amendment No. 1 was held in the Committee on Assignments.

There being no further amendments, the bill was ordered to a third reading.

On motion of Senator McCann, **House Bill No. 812** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator J. Cullerton, **House Bill No. 1125** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Steans, **House Bill No. 1784** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Hutchinson, **House Bill No. 1804** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Holmes, **House Bill No. 1954** having been printed, was taken up and read by title a second time.

The following amendment was offered in the Committee on Insurance, adopted and ordered printed:

[May 23, 2017]

AMENDMENT NO. 1 TO HOUSE BILL 1954

AMENDMENT NO. 1. Amend House Bill 1954 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Insurance Code is amended by changing Sections 143.14, 143.15, 143.17, and 143.17a as follows:

(215 ILCS 5/143.14) (from Ch. 73, par. 755.14)

Sec. 143.14. Notice of cancellation.

(a) No notice of cancellation of any policy of insurance, to which Section 143.11 applies, shall be effective unless mailed by the company to the named insured ~~and the mortgage or lien holder~~, at the last mailing address known by the company. The company shall maintain proof of mailing of such notice on a recognized U.S. Post Office form or a form acceptable to the U. S. Post Office or other commercial mail delivery service. Notification ~~A copy of all such notices shall also~~ be sent to the insured's broker if known, or the agent of record, if known, ~~and to the mortgagee or lien holder listed on the policy at the last mailing address known to the company~~. For purposes of this Section, the mortgage or lien holder, insured's broker, if known, or the agent of record may opt to accept notification electronically.

(b) Whenever a financed insurance contract is cancelled, the insurer shall return whatever gross unearned premiums are due under the insurance contract or contracts not to exceed the unpaid balance due the premium finance company directly to the premium finance company effecting the cancellation for the account of the named insured. The return premium must be mailed to the premium finance company within 60 days. The request for the unearned premium by the premium finance company shall be in the manner of a monthly account, current accounting by producer, policy number, unpaid balance and name of insured for each cancelled amount. In the event the insurance contract or contracts are subject to audit, the insurer shall retain the right to withhold the return of the portion of premium that can be identified to the contract or contracts until the audit is completed. Within 30 days of the completion of the audit, if a premium retained by the insurer after crediting the earned premium would result in a surplus, the insurer shall return the surplus directly to the premium finance company. If the audit should result in an additional premium due the insurer, the obligation for the collection of this premium shall fall upon the insurer and not affect any other contract or contracts currently being financed by the premium finance company for the named insured.

(c) Whenever a premium finance agreement contains a power of attorney enabling the premium finance company to cancel any insurance contract or contracts in the agreement, the insurer shall honor the date of cancellation as set forth in the request from the premium finance company without requiring the return of the insurance contract or contracts. The insurer may mail to the named insured an acknowledgment of the notice of cancellation from the premium finance company but the named insured shall not incur any additional premium charge for any extension of coverage. The insurer need not maintain proof of mailing of this notice.

(d) All statutory regulatory and contractual restrictions providing that the insurance contract may not be cancelled unless the required notice is mailed to a governmental agency, mortgagee, lienholder, or other third party shall apply where cancellation is effected under a power of attorney under a premium finance agreement. The insurer shall have the right for a premium charge for this extension of coverage.

(Source: P.A. 93-713, eff. 1-1-05.)

(215 ILCS 5/143.15) (from Ch. 73, par. 755.15)

Sec. 143.15. Mailing of cancellation notice. All notices of cancellation of insurance as defined in subsections (a), (b) and (c) of Section 143.13 must be mailed at least 30 days prior to the effective date of cancellation to the named insured ~~and mortgage or lien holder, if known~~, at the last mailing address known to the company. All notices of cancellation to the named insured shall include a specific explanation of the reason or reasons for cancellation. However, where cancellation is for nonpayment of premium, the notice of cancellation must be mailed at least 10 days before the effective date of the cancellation. ~~For purposes of this Section, the mortgagee or lien holder, if known, may opt to accept notification electronically.~~

(Source: P.A. 93-713, eff. 1-1-05.)

(215 ILCS 5/143.17) (from Ch. 73, par. 755.17)

Sec. 143.17. Notice of intention not to renew.

a. No company shall fail to renew any policy of insurance, as defined in subsections (a), (b), (c), and (h) of Section 143.13, to which Section 143.11 applies, unless it shall send by mail to the named insured at least 30 days advance notice of its intention not to renew. The company shall maintain proof of mailing of such notice on a recognized U.S. Post Office form or a form acceptable to the U. S. Post Office or other

commercial mail delivery service. The nonrenewal shall not become effective until at least 30 days from the proof of mailing date of the notice to the name insured. Notification ~~An exact and unaltered copy of such notice shall also be sent to the insured's broker, if known, or the agent of record and to any the mortgagee or lien holder listed on the policy at the last mailing address known by the company. For purposes of this Section, the mortgagee or lien holder, insured's broker, or the agent of record may opt to accept notification electronically.~~ However, where cancellation is for nonpayment of premium, the notice of cancellation must be mailed at least 10 days before the effective date of the cancellation.

b. This Section does not apply if the company has manifested its willingness to renew directly to the named insured. Such written notice shall specify the premium amount payable, including any premium payment plan available, and the name of any person or persons, if any, authorized to receive payment on behalf of the company. If no person is so authorized, the premium notice shall so state. ~~The notice of nonrenewal and the proof of mailing shall be effected on the same date.~~

b-5. This Section does not apply if the company manifested its willingness to renew directly to the named insured. However, no company may impose changes in deductibles or coverage for any policy forms applicable to an entire line of business enumerated in subsections (a), (b), (c), and (h) of Section 143.13 to which Section 143.11 applies unless the company mails to the named insured written notice of the change in deductible or coverage at least 60 days prior to the renewal or anniversary date. ~~Notice~~ ~~An exact and unaltered copy of the notice shall also be sent to the insured's broker, if known, or the agent of record.~~

c. Should a company fail to comply with (a) or (b) of this Section, the policy shall terminate only on the effective date of any similar insurance procured by the insured with respect to the same subject or location designated in both policies.

d. Renewal of a policy does not constitute a waiver or estoppel with respect to grounds for cancellation which existed before the effective date of such renewal.

e. In all notices of intention not to renew any policy of insurance, as defined in Section 143.11 the company shall provide the named insured a specific explanation of the reasons for nonrenewal.

f. For purposes of this Section, the insured's broker, if known, or the agent of record and the mortgagee or lien holder may opt to accept notification electronically.

(Source: P.A. 93-713, eff. 1-1-05.)

(215 ILCS 5/143.17a) (from Ch. 73, par. 755.17a)

Sec. 143.17a. Notice of intention not to renew.

(a) A company intending to nonrenew any policy of insurance to which Section 143.11 applies, except for those defined in subsections (a), (b), (c), and (h) of Section 143.13, must mail written notice to the named insured at least 60 days prior to the expiration date of the current policy. The notice to the name insured shall provide a specific explanation of the reasons for nonrenewal. ~~In all notices of intention not to renew any policy of insurance, as defined in Section 143.11, the company shall provide a specific explanation of the reasons for nonrenewal.~~ A company may not extend the current policy period for purposes of providing notice of its intention not to renew required under this subsection (a).

(b) A company intending to renew any policy of insurance to which Section 143.11 applies, except for those defined in subsections (a), (b), (c), and (h) of Section 143.13, with an increase in premium of 30% or more or with changes in deductibles or coverage that materially alter the policy must mail or deliver to the named insured written notice of such increase or change in deductible or coverage at least 60 days prior to the renewal or anniversary date. If a company has failed to provide notice of intention to renew required under this subsection (b) at least 60 days prior to the renewal or anniversary date, but does so no less than 31 days prior to the renewal or anniversary date, the company may extend the current policy at the current terms and conditions for the period of time needed to equal the 60 day time period required to provide notice of intention to renew by this subsection (b). The increase in premium shall be the renewal premium based on the known exposure as of the date of the quotation compared to the premium as of the last day of coverage for the current year's policy, annualized. The premium on the renewal policy may be subsequently amended to reflect any change in exposure or reinsurance costs not considered in the quotation.

(c) A company that has failed to provide notice of intention to nonrenew under subsection (a) of this Section and has failed to provide notice of intention to renew as prescribed under subsection (b) of this Section must renew the expiring policy under the same terms and conditions for an additional year or until the effective date of any similar insurance is procured by the insured, whichever is earlier. The company may increase the renewal premium. However, such increase must be less than 30% of the expiring term's premium and notice of such increase must be delivered to the named insured on or before the date of expiration of the current policy period.

(d) Under subsection (a), the company shall maintain proof of mailing of the notice of intention not to renew to the named insured on one of the following forms: a recognized U.S. Post Office form or a form acceptable to the U.S. Post Office or other commercial mail delivery service. Under subsections (b) and (c), proof of mailing or proof of receipt of the notice of intention to renew to the named insured may be proven by a sworn affidavit by the company as to the usual and customary business practices of mailing notice pursuant to this Section or may be proven consistent with Illinois Supreme Court Rule 236. For all notice requirements under this Section, ~~an exact and unaltered copy of the notice to the named insured shall also be sent to the named insured's producer, if known, or the producer of record. Notification For notices of intention to not renew, an exact and unaltered copy of the notice to the named insured shall also be sent to the mortgagee or lien holder listed on the policy at the last mailing address known by the company.~~

(e) Renewal of a policy does not constitute a waiver or estoppel with respect to grounds for cancellation that existed before the effective date of such renewal.

(f) For purposes of this Section, the named insured's producer, if known, or the producer of record and the mortgagee or lien holder may opt to accept notification electronically.

(Source: P.A. 95-533, eff. 6-1-08.)

Section 99. Effective date. This Act takes effect January 1, 2018."

There being no further amendments, the bill, as amended, was ordered to a third reading.

On motion of Senator Steans, **House Bill No. 2361** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Connelly, **House Bill No. 2363** having been printed, was taken up and read by title a second time.

Senator Connelly offered the following amendment and moved its adoption:

AMENDMENT NO. 1 TO HOUSE BILL 2363

AMENDMENT NO. 1. Amend House Bill 2363 as follows:

on page 1, line 9, by replacing "population" with "population, but less than 1,000,000 population."

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

On motion of Senator Hutchinson, **House Bill No. 2382** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Steans, **House Bill No. 2390** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Steans, **House Bill No. 2465** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Mulroe, **House Bill No. 2534** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Martinez, **House Bill No. 2630** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Harris, **House Bill No. 2664** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Hutchinson, **House Bill No. 2698** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Steans, **House Bill No. 2700** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Fowler, **House Bill No. 2895** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Raoul, **House Bill No. 2989** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Bush, **House Bill No. 3014** was taken up, read by title a second time. Floor Amendment No. 1 was held in the Committee on Environment and Conservation. There being no further amendments, the bill was ordered to a third reading.

On motion of Senator Manar, **House Bill No. 3090** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Manar, **House Bill No. 3091** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Connelly, **House Bill No. 3325** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Martinez, **House Bill No. 3419** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Clayborne, **House Bill No. 3507** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Connelly, **House Bill No. 3514** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Clayborne, **House Bill No. 3601** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Clayborne, **House Bill No. 3631** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Lightford, **House Bill No. 3691** having been printed, was taken up and read by title a second time.

The following amendment was offered in the Committee on Higher Education, adopted and ordered printed:

AMENDMENT NO. 1 TO HOUSE BILL 3691

AMENDMENT NO. 1. Amend House Bill 3691 as follows:

on page 1, immediately below line 23, by inserting the following:

"Participating beneficiary" means a child that was born or adopted in a participating community.

"Participating community" means a geographical region in Illinois that is implementing the Program locally according to a plan approved by the State Treasurer."; and

on page 2, line 10, after "Act" by inserting "provided that sufficient funds are available"; and

on page 2, line 12, after the period, by inserting "If sufficient funds are available for every child born or adopted in Illinois to receive a seed deposit and annual match as provided in paragraphs (8) and (9) of subsection (c), the State Treasurer shall administer the Program Statewide by opening a custodial account for every child born or adopted in the State of Illinois. If sufficient funds are not available for every child born or adopted in Illinois to receive a seed deposit and annual match as provided in paragraphs (8) and (9) of subsection (c), the State Treasurer shall administer a program that allows participating communities to implement the Program locally as provided in subsection (k)."; and

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on page 3, by replacing lines 4 and 5 with "to opt out of the Program."; and

on page 3, line 12, by replacing "will provide" with "shall deposit"; and

by replacing line 26 on page 3 through line 4 on page 4 with the following:

"(4) The State Treasurer may reduce the seed amount deposited in a custodial account and any match temporarily, if sufficient funds are not available. In the case of limited funding, the seed amount will take priority over the match incentives."; and

on page 4, line 26, by replacing "\$150" with "\$75"; and

on page 6, by replacing lines 4 through 11 with the following:

"(e) If funds are available, a legal guardian, residing in Illinois, of a child who is born in Illinois before the implementation date or a child born outside of Illinois and who is 15 years of age or younger, may apply with the Office of the Illinois State Treasurer to enroll his or her child in the Program as a beneficiary. This new enrollee may be eligible for the match incentive described in paragraphs (8) and (9) of subsection (c) of this Section, but is not eligible for the seed amount."; and

on page 7, line 6, after "Treasurer" by inserting "and participating communities"; and

on page 7, line 17, after "2018" by inserting "subject to available funding"; and

by replacing line 24 on page 7 through line 11 on page 8 with the following:

"(j) The Higher Education Savings Program Act is subject to appropriation by the General Assembly. The State Treasurer may accept gifts, grants, awards, matching contributions, interest income and appropriations from individuals, businesses, governments, and other third-party sources to implement the Program on terms that the Treasurer deems advisable. Moneys received under this Section may be expended for purposes consistent with the conditions under which those moneys are received, subject to appropriations made by the General Assembly for those purposes."; and

on page 8, immediately below line 11, by inserting the following:

"(k) During periods when sufficient funds are not available to administer the Program Statewide, the State Treasurer shall administer a program that allows participating communities to implement the Program for participating beneficiaries. Participating communities will be identified through an application process established by the State Treasurer. Applicants may submit proposals to the State Treasurer for approval. Approved plans must adhere to requirements of the College Savings Pool as described in Section 16.5 of this Act or any administrative rules adopted by the State Treasurer under this Section or Section 16.5 of this Act."; and

on page 8, line 12, by replacing "(k)" with "(l)"; and

on page 8, line 22, by replacing "(l)" with "(m)".

There being no further amendments, the bill, as amended, was ordered to a third reading.

On motion of Senator Clayborne, **House Bill No. 3701** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Lightford, **House Bill No. 3709** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Martinez, **House Bill No. 3737** having been printed, was taken up and read by title a second time.

The following amendments were offered in the Committee on State Government, adopted and ordered printed:

AMENDMENT NO. 1 TO HOUSE BILL 3737

[May 23, 2017]

AMENDMENT NO. 1. Amend House Bill 3737 by replacing everything after the enacting clause with the following:

"Section 1. Short title. This Act may be cited as the Illinois Information Security Improvement Act.

Section 5. Definitions. As used in this Act:

"Critical information system" means any information system (including any telecommunications system) used or operated by a State agency or by a contractor of a State agency or other organization or entity on behalf of a State agency; that contains health insurance information, medical information, or personal information as defined in the Personal Information Protection Act; where the unauthorized disclosure, modification, destruction of information in the information system could be expected to have a serious, severe, or catastrophic adverse effect on State agency operations, assets, or individuals; or where the disruption of access to or use of the information or information system could be expected to have a serious, severe, or catastrophic adverse effect on State operations, assets, or individuals.

"Department" means the Department of Innovation and Technology.

"Information security" means protecting information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide: integrity, which means guarding against improper information modification or destruction, and includes ensuring information nonrepudiation and authenticity; confidentiality, which means preserving authorized restrictions on access and disclosure, including means for protecting personal privacy and proprietary information; and availability, which means ensuring timely and reliable access to and use of information.

"Incident" means an occurrence that: actually or imminently jeopardizes, without lawful authority, the confidentiality, integrity, or availability of information or an information system; or constitutes a violation or imminent threat of violation of law, security policies, security procedures, or acceptable use policies or standard security practices.

"Information system" means a discrete set of information resources organized for the collection, processing, maintenance, use, sharing, dissemination, or disposition of information created or maintained by or for the State of Illinois.

"Office" means the Office of the Statewide Chief Information Security Officer.

"Secretary" means the Secretary of Innovation and Technology.

"Security controls" means the management, operational, and technical controls (including safeguards and countermeasures) for an information system that protect the confidentiality, integrity, and availability of the system and its information.

"State agency" means any agency under the jurisdiction of the Governor.

Section 10. Purpose. The purposes of this Act are to:

(1) provide a comprehensive framework for ensuring the effectiveness of information security controls over information resources that support State agency operations and assets;

(2) recognize the critical role of information and information systems in the provision of life, health, safety, and other crucial services to the citizens of the State of Illinois and the risk posed to these services due to the ever-evolving cybersecurity threat;

(3) recognize the highly networked nature of the current State of Illinois working environment and provide effective statewide management and oversight of the related information security risks, including coordination of information security efforts across State agencies;

(4) provide for the development and maintenance of minimum security controls required to protect State of Illinois information and information systems;

(5) provide a mechanism for improved oversight of State agency information security programs, including through automated security tools to continuously diagnose and improve security;

(6) recognize that information security risk is both a business and public safety issue, and the acceptance of risk is a decision to be made at the executive levels of State government; and

(7) ensure a continued and deliberate effort to reduce the risk posed to the State by cyberattacks and other information security incidents that could impact the information security of the State.

Section 15. Office of the Statewide Chief Information Security Officer.

(a) The Office of the Statewide Chief Information Security Officer is established within the Department of Innovation and Technology. The Office is directly subordinate to the Secretary of Innovation and Technology.

(b) The Office shall:

[May 23, 2017]

(1) serve as the strategic planning, facilitation, and coordination office for information technology security in this State and as the lead and central coordinating entity to guide and oversee the information security functions of State agencies;

(2) provide information security services to support the secure delivery of State agency services that utilize information systems and to assist State agencies with fulfilling their responsibilities under this Act;

(3) conduct information and cybersecurity strategic, operational, and resource planning and facilitating an effective enterprise information security architecture capable of protecting the State;

(4) identify information security risks in each State agency and recommend risk mitigation strategies, methods, and procedures to reduce these risks;

(5) manage the response to information security and information security incidents involving State of Illinois information systems and ensure the completeness of information system security plans for critical information systems;

(6) conduct pre-deployment information security assessments for critical information systems and submit findings and recommendations to the Secretary and State agency heads;

(7) develop and conduct targeted operational evaluations, including threat and vulnerability assessments on information systems;

(8) monitor and report compliance of each State agency with State information security policies, standards, and procedures;

(9) coordinate statewide information security awareness and training programs; and

(10) develop and execute other strategies as necessary to protect this State's information technology infrastructure and the data stored on or transmitted by such infrastructure.

(c) The Office may temporarily suspend operation of an information system or information technology infrastructure that is owned, leased, outsourced, or shared by one or more State agencies in order to isolate the source of, or stop the spread of, an information security breach or other similar information security incident. State agencies shall comply with directives to temporarily discontinue or suspend operations of information systems or information technology infrastructure.

Section 20. Statewide Chief Information Security Officer. The position of Statewide Chief Information Security Officer is established within the Office. The Secretary shall appoint a Statewide Chief Information Security Officer who shall serve at the pleasure of the Secretary. The Statewide Chief Information Security Officer shall report to and be under the supervision of the Secretary. The Statewide Chief Information Security Officer shall exhibit a background and experience in information security, information technology, or risk management, or exhibit other appropriate expertise required to fulfill the duties of the Statewide Chief Information Security Officer. If the Statewide Chief Information Security Officer is unable or unavailable to perform the duties and responsibilities under Section 25, all powers and authority granted to the Statewide Chief Information Security Officer may be exercised by the Secretary or his or her designee.

Section 25. Responsibilities.

(a) The Secretary shall:

(1) appoint a Statewide Chief Information Security Officer pursuant to Section 20;

(2) provide the Office with the staffing and resources deemed necessary by the Secretary to fulfill the responsibilities of the Office;

(3) oversee statewide information security policies and practices, including:

(A) directing and overseeing the development, implementation, and communication of statewide information security policies, standards, and guidelines;

(B) overseeing the education of State agency personnel regarding the requirement to identify and provide information security protections commensurate with the risk and magnitude of the harm resulting from the unauthorized access, use, disclosure, disruption, modification, or destruction of information in a critical information system;

(C) overseeing the development and implementation of a statewide information security risk management program;

(D) overseeing State agency compliance with the requirements of this Section;

(E) coordinating Information Security policies and practices with related information and personnel resources management policies and procedures; and

(F) providing an effective and efficient process to assist State agencies with complying with the requirements of this Act.

(b) The Statewide Chief Information Security Officer shall:

(1) serve as the head of the Office and ensure the execution of the responsibilities of the Office as set forth in subsection (c) of Section 15, the Statewide Chief Information Security Officer shall also oversee State agency personnel with significant responsibilities for information security and ensure a competent workforce that keeps pace with the changing information security environment;

(2) develop and recommend information security policies, standards, procedures, and guidelines to the Secretary for statewide adoption and monitor compliance with these policies, standards, guidelines, and procedures through periodic testing;

(3) develop and maintain risk-based, cost-effective information security programs and control techniques to address all applicable security and compliance requirements throughout the life cycle of State agency information systems;

(4) establish the procedures, processes, and technologies to rapidly and effectively identify threats, risks, and vulnerabilities to State information systems, and ensure the prioritization of the remediation of vulnerabilities that pose risk to the State;

(5) develop and implement capabilities and procedures for detecting, reporting, and responding to information security incidents;

(6) establish and direct a statewide information security risk management program to identify information security risks in State agencies and deploy risk mitigation strategies, processes, and procedures;

(7) establish the State's capability to sufficiently protect the security of data through effective information system security planning, secure system development, acquisition, and deployment, the application of protective technologies and information system certification, accreditation, and assessments;

(8) ensure that State agency personnel, including contractors, are appropriately screened and receive information security awareness training;

(9) convene meetings with agency heads and other State officials to help ensure:

(A) the ongoing communication of risk and risk reduction strategies,

(B) effective implementation of information security policies and practices, and

(C) the incorporation of and compliance with information security policies, standards, and guidelines into the policies and procedures of the agencies;

(10) provide operational and technical assistance to State agencies in implementing policies, principles, standards, and guidelines on information security, including implementation of standards promulgated under subparagraph (A) of paragraph (3) of subsection (a) of this Section, and provide assistance and effective and efficient means for State agencies to comply with the State agency requirements under this Act;

(11) in coordination and consultation with the Secretary and the Governor's Office of Management and Budget, review State agency budget requests related to Information Security systems and provide recommendations to the Governor's Office of Management and Budget;

(12) ensure the preparation and maintenance of plans and procedures to provide cyber resilience and continuity of operations for critical information systems that support the operations of the State; and

(13) take such other actions as the Secretary may direct.

Section 99. Effective date. This Act takes effect January 1, 2018, but this Act does not take effect at all unless Senate Bill 1606 of the 100th General Assembly becomes law."

AMENDMENT NO. 2 TO HOUSE BILL 3737

AMENDMENT NO. 2. Amend House Bill 3737, AS AMENDED, with reference to page and line numbers of Senate Amendment No. 1, on page 5, by replacing lines 13 through 15 with the following:

"(4) identify information security risks to each State agency, to third-party providers, and to key supply chain partners, including an assessment of the extent to which information resources or processes are vulnerable to unauthorized access or harm, including the extent to which the agency's or contractor's electronically stored information is vulnerable to unauthorized access, use, disclosure, disruption, modification, or destruction, and recommend risk mitigation strategies, methods, and procedures to reduce those risks. These assessments shall also include, but not be limited to, assessments of information systems, computers, printers, software, computer networks, interfaces to computer systems, mobile and peripheral device sensors, and other devices or systems which access the State's network, computer software, and information processing or operational procedures of the agency or of a contractor of the agency."

[May 23, 2017]

There being no further amendments, the bill, as amended, was ordered to a third reading.

On motion of Senator Hunter, **House Bill No. 3744** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Silverstein, **House Bill No. 4011** having been printed, was taken up and read by title a second time.

The following amendment was offered in the Committee on State Government, adopted and ordered printed:

AMENDMENT NO. 1 TO HOUSE BILL 4011

AMENDMENT NO. 1. Amend House Bill 4011 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Emergency Management Agency Act is amended by changing Section 5 as follows:

(20 ILCS 3305/5) (from Ch. 127, par. 1055)

Sec. 5. Illinois Emergency Management Agency.

(a) There is created within the executive branch of the State Government an Illinois Emergency Management Agency and a Director of the Illinois Emergency Management Agency, herein called the "Director" who shall be the head thereof. The Director shall be appointed by the Governor, with the advice and consent of the Senate, and shall serve for a term of 2 years beginning on the third Monday in January of the odd-numbered year, and until a successor is appointed and has qualified; except that the term of the first Director appointed under this Act shall expire on the third Monday in January, 1989. The Director shall not hold any other remunerative public office. The Director shall receive an annual salary as set by the Compensation Review Board.

(b) The Illinois Emergency Management Agency shall obtain, under the provisions of the Personnel Code, technical, clerical, stenographic and other administrative personnel, and may make expenditures within the appropriation therefor as may be necessary to carry out the purpose of this Act. The agency created by this Act is intended to be a successor to the agency created under the Illinois Emergency Services and Disaster Agency Act of 1975 and the personnel, equipment, records, and appropriations of that agency are transferred to the successor agency as of the effective date of this Act.

(c) The Director, subject to the direction and control of the Governor, shall be the executive head of the Illinois Emergency Management Agency and the State Emergency Response Commission and shall be responsible under the direction of the Governor, for carrying out the program for emergency management of this State. The Director shall also maintain liaison and cooperate with the emergency management organizations of this State and other states and of the federal government.

(d) The Illinois Emergency Management Agency shall take an integral part in the development and revision of political subdivision emergency operations plans prepared under paragraph (f) of Section 10. To this end it shall employ or otherwise secure the services of professional and technical personnel capable of providing expert assistance to the emergency services and disaster agencies. These personnel shall consult with emergency services and disaster agencies on a regular basis and shall make field examinations of the areas, circumstances, and conditions that particular political subdivision emergency operations plans are intended to apply.

(e) The Illinois Emergency Management Agency and political subdivisions shall be encouraged to form an emergency management advisory committee composed of private and public personnel representing the emergency management phases of mitigation, preparedness, response, and recovery. The Local Emergency Planning Committee, as created under the Illinois Emergency Planning and Community Right to Know Act, shall serve as an advisory committee to the emergency services and disaster agency or agencies serving within the boundaries of that Local Emergency Planning Committee planning district for:

(1) the development of emergency operations plan provisions for hazardous chemical emergencies; and

(2) the assessment of emergency response capabilities related to hazardous chemical emergencies.

(f) The Illinois Emergency Management Agency shall:

(1) Coordinate the overall emergency management program of the State.

(2) Cooperate with local governments, the federal government and any public or private

agency or entity in achieving any purpose of this Act and in implementing emergency management programs for mitigation, preparedness, response, and recovery.

(2.5) Develop a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with Section 65 of the Department of Nuclear Safety Law of 2004 (20 ILCS 3310) and in development of the Illinois Nuclear Safety Preparedness program in accordance with Section 8 of the Illinois Nuclear Safety Preparedness Act.

(2.6) Coordinate with the Department of Public Health with respect to planning for and responding to public health emergencies.

(3) Prepare, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters.

(4) Promulgate rules and requirements for political subdivision emergency operations plans that are not inconsistent with and are at least as stringent as applicable federal laws and regulations.

(5) Review and approve, in accordance with Illinois Emergency Management Agency rules, emergency operations plans for those political subdivisions required to have an emergency services and disaster agency pursuant to this Act.

(5.5) Promulgate rules and requirements for the political subdivision emergency management exercises, including, but not limited to, exercises of the emergency operations plans.

(5.10) Review, evaluate, and approve, in accordance with Illinois Emergency Management Agency rules, political subdivision emergency management exercises for those political subdivisions required to have an emergency services and disaster agency pursuant to this Act.

(6) Determine requirements of the State and its political subdivisions for food, clothing, and other necessities in event of a disaster.

(7) Establish a register of persons with types of emergency management training and skills in mitigation, preparedness, response, and recovery.

(8) Establish a register of government and private response resources available for use in a disaster.

(9) Expand the Earthquake Awareness Program and its efforts to distribute earthquake preparedness materials to schools, political subdivisions, community groups, civic organizations, and the media. Emphasis will be placed on those areas of the State most at risk from an earthquake. Maintain the list of all school districts, hospitals, airports, power plants, including nuclear power plants, lakes, dams, emergency response facilities of all types, and all other major public or private structures which are at the greatest risk of damage from earthquakes under circumstances where the damage would cause subsequent harm to the surrounding communities and residents.

(10) Disseminate all information, completely and without delay, on water levels for rivers and streams and any other data pertaining to potential flooding supplied by the Division of Water Resources within the Department of Natural Resources to all political subdivisions to the maximum extent possible.

(11) Develop agreements, if feasible, with medical supply and equipment firms to supply resources as are necessary to respond to an earthquake or any other disaster as defined in this Act. These resources will be made available upon notifying the vendor of the disaster. Payment for the resources will be in accordance with Section 7 of this Act. The Illinois Department of Public Health shall determine which resources will be required and requested.

(11.5) In coordination with the Department of State Police, develop and implement a community outreach program to promote awareness among the State's parents and children of child abduction prevention and response.

(12) Out of funds appropriated for these purposes, award capital and non-capital grants to Illinois hospitals or health care facilities located outside of a city with a population in excess of 1,000,000 to be used for purposes that include, but are not limited to, preparing to respond to mass casualties and disasters, maintaining and improving patient safety and quality of care, and protecting the confidentiality of patient information. No single grant for a capital expenditure shall exceed \$300,000. No single grant for a non-capital expenditure shall exceed \$100,000. In awarding such grants, preference shall be given to hospitals that serve a significant number of Medicaid recipients, but do not qualify for disproportionate share hospital adjustment payments under the Illinois Public Aid Code. To receive such a grant, a hospital or health care facility must provide funding of at least 50% of the cost of the project for which the grant is being requested. In awarding such grants the Illinois Emergency Management Agency shall consider the recommendations of the Illinois Hospital Association.

(13) Do all other things necessary, incidental or appropriate for the implementation of this Act.

(g) The Illinois Emergency Management Agency is authorized to make grants to various higher education institutions, public K-12 school districts, area vocational centers as designated by the State Board of Education, inter-district special education cooperatives, regional safe schools, and nonpublic K-12 schools for safety and security improvements. For the purpose of this subsection (g), "higher education institution" means a public university, a public community college, or an independent, not-for-profit or for-profit higher education institution located in this State. Grants made under this subsection (g) shall be paid out of moneys appropriated for that purpose from the Build Illinois Bond Fund. The Illinois Emergency Management Agency shall adopt rules to implement this subsection (g). These rules may specify: (i) the manner of applying for grants; (ii) project eligibility requirements; (iii) restrictions on the use of grant moneys; (iv) the manner in which the various higher education institutions must account for the use of grant moneys; and (v) any other provision that the Illinois Emergency Management Agency determines to be necessary or useful for the administration of this subsection (g).

(g-5) The Illinois Emergency Management Agency is authorized to make grants or otherwise provide assistance to, on an emergency basis, not-for-profit organizations which are exempt from federal income taxation under section 501(c)(3) of the Federal Internal Revenue Code for eligible security improvements that assist the organization in preventing, preparing for, or responding to acts of terrorism. The Director shall establish procedures and forms by which applicants may apply for a grant, and procedures for distributing grants to recipients. The procedures shall require each applicant to do the following:

(1) identify and substantiate prior threats or attacks by a terrorist organization, network, or cell against the not-for-profit organization;

(2) indicate the symbolic or strategic value of one or more sites that renders the site a possible target of terrorism;

(3) discuss potential consequences to the organization if the site is damaged, destroyed, or disrupted by a terrorist act;

(4) describe how the grant will be used to integrate organizational preparedness with broader State and local preparedness efforts;

(5) submit a vulnerability assessment conducted by experienced security, law enforcement, or military personnel, and a description of how the grant award will be used to address the vulnerabilities identified in the assessment; and

(6) submit any other relevant information as may be required by the Director.

The amount and distribution of grant funds provided to applicants under this subsection (g-5) shall be wholly within the discretion of the Director. Upon request of the Director, a State agency shall provide the Director with assistance in administering the grants.

(h) Except as provided in Section 17.5 of this Act, any moneys received by the Agency from donations or sponsorships shall be deposited in the Emergency Planning and Training Fund and used by the Agency, subject to appropriation, to effectuate planning and training activities.

(Source: P.A. 98-465, eff. 8-16-13; 98-664, eff. 6-23-14.)

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

There being no further amendments, the bill, as amended, was ordered to a third reading.

On motion of Senator J. Cullerton, **House Bill No. 3806** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Hutchinson, **House Bill No. 3903** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Hutchinson, **House Bill No. 3904** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Muñoz, **House Bill No. 769** was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Muñoz, **House Bill No. 2559** was taken up, read by title a second time and ordered to a third reading.

PRESENTATION OF RESOLUTION

[May 23, 2017]

Senator Biss offered the following Senate Joint Resolution, which was ordered printed and referred to the Committee on Assignments:

**SENATE JOINT RESOLUTION
CONSTITUTIONAL AMENDMENT NO. 16**

SC0016

RESOLVED, BY THE SENATE OF THE ONE HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES CONCURRING HEREIN, that there shall be submitted to the electors of the State for adoption or rejection at the general election next occurring at least 6 months after the adoption of this resolution a proposition to amend Section 3 of Article IX of the Illinois Constitution as follows:

ARTICLE IX
REVENUE

SECTION 3. LIMITATIONS ON INCOME TAXATION

(a) There may be one tax on the income of individuals and corporations. This may be a fair tax where lower rates apply to lower income levels and higher rates apply to higher income levels. No government other than the State may impose a tax on or measured by income. A tax on or measured by income shall be at a non-graduated rate. At any one time there may be no more than one such tax imposed by the State for State purposes on individuals and one such tax so imposed on corporations. In any such tax imposed upon corporations the rate shall not exceed the rate imposed on individuals by more than a ratio of 8 to 5.

(b) Laws imposing taxes on or measured by income may adopt by reference provisions of the laws and regulations of the United States, as they then exist or thereafter may be changed, for the purpose of arriving at the amount of income upon which the tax is imposed.

(Source: Illinois Constitution.)

SCHEDULE

This Constitutional Amendment takes effect upon being declared adopted in accordance with Section 7 of the Illinois Constitutional Amendment Act.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A FIRST TIME

House Bill No. 2893, sponsored by Senator Bivins, was taken up, read by title a first time and referred to the Committee on Assignments.

House Bill No. 2764, sponsored by Senator Manar, was taken up, read by title a first time and referred to the Committee on Assignments.

At the hour of 1:06 o'clock p.m., the Chair announced that the Senate stand at ease.

AT EASE

At the hour of 1:18 o'clock p.m., the Senate resumed consideration of business.
Senator Silverstein, presiding.

REPORT FROM COMMITTEE ON ASSIGNMENTS

Senator Clayborne, Chairperson of the Committee on Assignments, during its May 23, 2017 meeting, reported that the Committee recommends that **Senate Joint Resolution Constitutional Amendment No. 1** be re-referred from the Committee on Executive to the Committee on Assignments.

Senator Clayborne, Chairperson of the Committee on Assignments, during its May 23, 2017 meeting, reported that the following Legislative Measures have been approved for consideration:

[May 23, 2017]

Senate Joint Resolution Constitutional Amendment No. 1
Senate Joint Resolution Constitutional Amendment No. 16

The foregoing resolutions were placed on the the Order of Constitutional Amendments First Reading.

READING BILL FROM THE HOUSE OF REPRESENTATIVES A SECOND TIME

On motion of Senator Harmon, **House Bill No. 3908** was taken up, read by title a second time and ordered to a third reading.

READING CONSTITUTIONAL AMENDMENTS A FIRST TIME

On motion of Senator Harmon, **Senate Joint Resolution Constitutional Amendment No. 1** having been printed, was again taken, read in full a first time and ordered to a second reading.

On motion of Senator Biss, **Senate Joint Resolution Constitutional Amendment No. 16** having been printed, was again taken, read in full a first time and ordered to a second reading.

At the hour of 1:44 o'clock p.m., Senator Harmon, presiding.

Senator Silverstein asked and obtained unanimous consent to recess for the purpose of a Democrat caucus.

Senator Anderson asked and obtained unanimous consent to recess for the purpose of a Republican caucus.

At the hour of 1:45 o'clock p.m., the Chair announced that the Senate stand at recess subject to the call of the Chair.

AFTER RECESS

At the hour of 2:53 o'clock p.m., the Senate resumed consideration of business.
Senator Muñoz, presiding.

POSTING NOTICES WAIVED

Senator Morrison moved to waive the six-day posting requirement on **Senate Resolutions numbered 488, 489 and 528** so that the measures may be heard in the Committee on Human Services that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator Biss moved to waive the six-day posting requirement on **Senate Resolution No. 493** so that the measure may be heard in the Committee on Public Health that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator Bertino-Tarrant moved to waive the six-day posting requirement on **Senate Bill No. 704** so that the measure may be heard in the Committee on Education that is scheduled to meet May 24, 2017.

The motion prevailed.

[May 23, 2017]

Senator Bertino-Tarrant moved to waive the six-day posting requirement on **House Bills numbered 2977 and 3745** so that the measures may be heard in the Committee on Education that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator T. Cullerton moved to waive the six-day posting requirement on **Senate Resolution No. 483** so that the measure may be heard in the Committee on State Government that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator T. Cullerton moved to waive the six-day posting requirement on **House Joint Resolution No. 16** so that the measure may be heard in the Committee on State Government that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator Harmon moved to waive the six-day posting requirement on **House Bill No. 2510** so that the measure may be heard in the Committee on Executive that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator Harmon moved to waive the six-day posting requirement on **Senate Resolution No. 337** so that the measure may be heard in the Committee on Executive that is scheduled to meet May 24, 2017.

The motion prevailed.

Senator Harmon moved to waive the six-day posting requirement on **Senate Resolution No. 492** so that the measure may be heard in the Committee on Agriculture that is scheduled to meet May 24, 2017.

The motion prevailed.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Anderson, **House Bill No. 2685** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 52; NAY 1.

The following voted in the affirmative:

Althoff	Harris	McGuire	Schimpf
Anderson	Hastings	Morrison	Silverstein
Aquino	Hunter	Mulroe	Stadelman
Barickman	Hutchinson	Muñoz	Stears
Bertino-Tarrant	Jones, E.	Murphy	Syverson
Biss	Koehler	Nybo	Tracy
Bivins	Landek	Oberweis	Trotter
Brady	Lightford	Radogno	Van Pelt
Castro	Link	Raoul	Weaver
Clayborne	Manar	Rezin	Mr. President
Connelly	McCann	Righter	
Cullerton, T.	McCarter	Rooney	
Cunningham	McConchie	Rose	
Fowler	McConnaughay	Sandoval	

The following voted in the negative:

[May 23, 2017]

Holmes

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Weaver, **House Bill No. 2699** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 55; NAYS None.

The following voted in the affirmative:

Althoff	Cullerton, T.	Manar	Raoul
Anderson	Cunningham	Martinez	Rezin
Aquino	Fowler	McCann	Righter
Barickman	Harmon	McCarter	Rooney
Bennett	Harris	McConchie	Sandoval
Bertino-Tarrant	Hastings	McConnaughay	Schimpf
Biss	Holmes	McGuire	Silverstein
Bivins	Hunter	Morrison	Stadelman
Brady	Hutchinson	Mulroe	Stears
Bush	Jones, E.	Muñoz	Syverson
Castro	Koehler	Murphy	Tracy
Clayborne	Landek	Nybo	Van Pelt
Collins	Lightford	Oberweis	Mr. President
Connelly	Link	Radogno	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendment adopted thereto.

On motion of Senator Tracy, **House Bill No. 2704** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 57; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Sandoval
Aquino	Harmon	McConchie	Schimpf
Barickman	Harris	McConnaughay	Silverstein
Bennett	Hastings	McGuire	Stadelman
Bertino-Tarrant	Holmes	Morrison	Stears
Biss	Hunter	Mulroe	Syverson
Bivins	Hutchinson	Muñoz	Tracy
Brady	Jones, E.	Murphy	Trotter
Bush	Koehler	Nybo	Van Pelt
Castro	Landek	Oberweis	Weaver
Clayborne	Lightford	Radogno	Mr. President
Collins	Link	Raoul	

[May 23, 2017]

Connelly	Manar	Rezin
Cullerton, T.	Martinez	Righter

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).
Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Tracy, **House Bill No. 2708** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 57; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rose
Anderson	Fowler	McCarter	Sandoval
Aquino	Harmon	McConchie	Schimpf
Barickman	Harris	McConaughay	Silverstein
Bennett	Hastings	McGuire	Stadelman
Bertino-Tarrant	Holmes	Morrison	Steans
Biss	Hunter	Mulroe	Syverson
Bivins	Hutchinson	Muñoz	Tracy
Brady	Jones, E.	Murphy	Trotter
Bush	Koehler	Oberweis	Van Pelt
Castro	Landek	Radogno	Weaver
Clayborne	Lightford	Raoul	Mr. President
Collins	Link	Rezin	
Connelly	Manar	Righter	
Cullerton, T.	Martinez	Rooney	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).
Ordered that the Secretary inform the House of Representatives thereof.

HOUSE BILL RECALLED

On motion of Senator Cunningham, **House Bill No. 2713** was recalled from the order of third reading to the order of second reading.

Senator Cunningham offered the following amendment and moved its adoption:

AMENDMENT NO. 2 TO HOUSE BILL 2713

AMENDMENT NO. 2. Amend House Bill 2713, AS AMENDED, by deleting Section 5 of the bill; and

by replacing Section 99 of the bill with the following:

"Section 99. Effective date. This Act takes effect January 1, 2018."

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the bill, as amended, was ordered to a third reading.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

[May 23, 2017]

On motion of Senator Cunningham, **House Bill No. 2713** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, “Shall this bill pass?” it was decided in the affirmative by the following vote:

YEAS 58; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Rose
Aquino	Harmon	McConchie	Sandoval
Barickman	Harris	McConnaughay	Schimpf
Bennett	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Stears
Bivins	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence in the Senate Amendments adopted thereto.

On motion of Senator Althoff, **House Bill No. 2719** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

And the question being, “Shall this bill pass?” it was decided in the affirmative by the following vote:

YEAS 54; NAYS None.

The following voted in the affirmative:

Althoff	Fowler	McCarter	Rooney
Anderson	Harmon	McConchie	Rose
Aquino	Harris	McConnaughay	Schimpf
Barickman	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Stears
Bivins	Hutchinson	Muñoz	Syverson
Brady	Koehler	Murphy	Tracy
Bush	Landek	Nybo	Trotter
Castro	Lightford	Oberweis	Van Pelt
Clayborne	Link	Radogno	Weaver
Collins	Manar	Raoul	Mr. President
Connelly	Martinez	Rezin	
Cullerton, T.	McCann	Righter	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Bivins, **House Bill No. 2725** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 58; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Rose
Aquino	Harmon	McConchie	Sandoval
Barickman	Harris	McConnaughay	Schimpf
Bennett	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Steans
Bivins	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Koehler, **House Bill No. 2732** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 58; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Rose
Aquino	Harmon	McConchie	Sandoval
Barickman	Harris	McConnaughay	Schimpf
Bennett	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Steans
Bivins	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

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Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Connelly, **House Bill No. 2733** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 57; NAYS None.

The following voted in the affirmative:

Althoff	Fowler	McCarter	Rose
Anderson	Harmon	McConchie	Sandoval
Aquino	Harris	McConnaughay	Schimpf
Barickman	Hastings	McGuire	Silverstein
Bennett	Holmes	Morrison	Stadelman
Bertino-Tarrant	Hunter	Mulroe	Steans
Biss	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	
Cunningham	McCann	Rooney	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Rezin, **House Bill No. 2740** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 58; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Rose
Aquino	Harmon	McConchie	Sandoval
Barickman	Harris	McConnaughay	Schimpf
Bennett	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Steans
Bivins	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Syverson, **House Bill No. 2782** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 58; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Rose
Aquino	Harmon	McConchie	Sandoval
Barickman	Harris	McConnaughay	Schimpf
Bennett	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Steans
Bivins	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Althoff, **House Bill No. 2783** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 58; NAYS None.

The following voted in the affirmative:

Althoff	Cunningham	McCann	Rooney
Anderson	Fowler	McCarter	Rose
Aquino	Harmon	McConchie	Sandoval
Barickman	Harris	McConnaughay	Schimpf
Bennett	Hastings	McGuire	Silverstein
Bertino-Tarrant	Holmes	Morrison	Stadelman
Biss	Hunter	Mulroe	Steans
Bivins	Hutchinson	Muñoz	Syverson
Brady	Jones, E.	Murphy	Tracy
Bush	Koehler	Nybo	Trotter
Castro	Landek	Oberweis	Van Pelt
Clayborne	Lightford	Radogno	Weaver
Collins	Link	Raoul	Mr. President
Connelly	Manar	Rezin	
Cullerton, T.	Martinez	Righter	

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This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).
Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Martinez, **House Bill No. 2794** having been printed as received from the House of Representatives, together with all Senate Amendments adopted thereto, was taken up and read by title a third time.

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

YEAS 57; NAYS None.

The following voted in the affirmative:

Althoff	Fowler	McCarter	Rose
Anderson	Harmon	McConchie	Sandoval
Aquino	Harris	McConnaughay	Schimpf
Barickman	Hastings	McGuire	Silverstein
Bennett	Holmes	Morrison	Stadelman
Bertino-Tarrant	Hunter	Mulroe	Steans
Biss	Hutchinson	Muñoz	Syverson
Bivins	Jones, E.	Murphy	Tracy
Brady	Koehler	Nybo	Trotter
Bush	Landek	Oberweis	Van Pelt
Castro	Lightford	Radogno	Weaver
Clayborne	Link	Raoul	Mr. President
Collins	Manar	Rezin	
Cullerton, T.	Martinez	Righter	
Cunningham	McCann	Rooney	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).
Ordered that the Secretary inform the House of Representatives thereof.

PRESENTATION OF RESOLUTION

Senator Hutchinson offered the following Senate Joint Resolution, which was referred to the Committee on Assignments:

SENATE JOINT RESOLUTION NO. 42

WHEREAS, Under subsection (b) of Section 2 of Article VIII of the Illinois Constitution, appropriations for a fiscal year shall not exceed funds estimated by the General Assembly to be available during that year; therefore, be it

RESOLVED, BY THE SENATE OF THE ONE HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES CONCURRING HEREIN, that the Senate estimates the general funds to be available during State fiscal year 2018 as follows:

<u>Revenue Sources</u>	<u>Senate Estimate</u> <u>(in millions)</u>
State Taxes	
Personal Income Tax (net of refunds)	\$18,514
Corporate Income Tax (net of refunds)	\$2,206
Sales Tax	\$8,172
Public Utility (regular)	\$898
Cigarette Tax	\$353

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Liquor Gallonage Taxes	\$173
Vehicle Use Tax	\$30
Inheritance Tax (gross)	\$280
Insurance Taxes & Fees	\$410
Corporate Franchise Tax & Fees	\$203
Interest on State Funds & Investments	\$32
Cook County Intergovernmental Transfer	\$244
<u>Other Sources</u>	<u>\$887</u>
Subtotal	\$32,402
Transfers	
Lottery	\$719
Riverboat transfers and receipts	\$569
<u>Other</u>	<u>\$709</u>
Total State Sources	\$34,399
Federal Sources	\$3,111
Total Federal & State Sources	\$37,510

LEGISLATIVE MEASURES FILED

The following Committee amendment to the Senate Resolution listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to Senate Joint Resolution 37

The following Committee amendment to the House Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to House Bill 3244
Amendment No. 1 to House Bill 3488

The following Floor amendments to the House Bills listed below have been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to House Bill 173
Amendment No. 1 to House Bill 213
Amendment No. 1 to House Bill 313
Amendment No. 2 to House Bill 370
Amendment No. 1 to House Bill 1542
Amendment No. 1 to House Bill 1560
Amendment No. 2 to House Bill 1560
Amendment No. 1 to House Bill 2527
Amendment No. 1 to House Bill 2721
Amendment No. 2 to House Bill 2771
Amendment No. 1 to House Bill 2820
Amendment No. 2 to House Bill 2820
Amendment No. 4 to House Bill 3449
Amendment No. 5 to House Bill 3449
Amendment No. 1 to House Bill 3806
Amendment No. 1 to House Bill 3904
Amendment No. 2 to House Bill 4011

The following Committee amendment to the Senate Bill listed below has been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 1 to Senate Bill 1814

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The following Floor amendments to the Senate Bills listed below have been filed with the Secretary and referred to the Committee on Assignments:

Amendment No. 8 to Senate Bill 6
 Amendment No. 7 to Senate Bill 9
 Amendment No. 8 to Senate Bill 9
 Amendment No. 3 to Senate Bill 42
 Amendment No. 1 to Senate Bill 328
 Amendment No. 2 to Senate Bill 478
 Amendment No. 1 to Senate Bill 481
 Amendment No. 1 to Senate Bill 482
 Amendment No. 1 to Senate Bill 704
 Amendment No. 4 to Senate Bill 1451
 Amendment No. 2 to Senate Bill 1719
 Amendment No. 1 to Senate Bill 1748
 Amendment No. 3 to Senate Bill 2038

At the hour of 3:26 o'clock p.m., the Chair announced that the Senate stand at ease.

AT EASE

At the hour of 3:36 o'clock p.m., the Senate resumed consideration of business.
 Senator Muñoz, presiding.

REPORT FROM COMMITTEE ON ASSIGNMENTS

Senator Clayborne, Chairperson of the Committee on Assignments, during its May 23, 2017 meeting, reported the following Legislative Measures have been assigned to the indicated Standing Committees of the Senate:

Education: **Committee Amendment No. 1 to House Bill 3745; SENATE BILL 704.**

Executive: **Floor Amendment No. 1 to Senate Bill 481.**

Insurance: **HOUSE BILL 3244.**

Telecommunications and Information Technology: **Floor Amendment No. 1 to Senate Bill 1381; Floor Amendment No. 3 to Senate Bill 1451.**

Senator Clayborne, Chairperson of the Committee on Assignments, during its May 23, 2017 meeting, reported that the following Legislative Measures have been approved for consideration:

Floor Amendment No. 7 to Senate Bill 6
Floor Amendment No. 8 to Senate Bill 6
Floor Amendment No. 6 to Senate Bill 9
Floor Amendment No. 7 to Senate Bill 9
Floor Amendment No. 8 to Senate Bill 9
Floor Amendment No. 2 to Senate Bill 42
Floor Amendment No. 3 to Senate Bill 42
Floor Amendment No. 1 to Senate Bill 521
Floor Amendment No. 2 to Senate Bill 1719

The foregoing floor amendments were placed on the Secretary's Desk.

Senator Clayborne, Chairperson of the Committee on Assignments, during its May 23, 2017 meeting, reported that the following Legislative Measure has been approved for consideration:

Senate Joint Resolution 42

The foregoing resolution was placed on the Secretary's Desk.

Pursuant to Senate Rule 3-8 (b-1), the following amendment will remain in the Committee on Assignments: **Floor Amendment No. 5 to Senate Bill 12.**

POSTING NOTICES WAIVED

Senator Manar moved to waive the six-day posting requirement on **Senate Joint Resolutions numbered 32, 37 and 39** so that the measures may be heard in the Committee on Transportation that is scheduled to meet this evening.

The motion prevailed.

Senator Manar moved to waive the six-day posting requirement on **House Joint Resolution No. 42** so that the measure may be heard in the Committee on Transportation that is scheduled to meet this evening.

The motion prevailed.

CONSIDERATION OF RESOLUTION ON SECRETARY'S DESK

Senator Hutchinson moved that **Senate Joint Resolution No. 42**, on the Secretary's Desk, be taken up for immediate consideration.

The motion prevailed.

Senator Hutchinson moved that Senate Joint Resolution No. 42 be adopted.

And on that motion, a call of the roll was had resulting as follows:

YEAS 33; NAYS 23.

The following voted in the affirmative:

Aquino	Harmon	Lightford	Sandoval
Bennett	Harris	Link	Silverstein
Bertino-Tarrant	Hastings	Manar	Steans
Biss	Holmes	Martinez	Trotter
Bush	Hunter	McGuire	Van Pelt
Castro	Hutchinson	Mulroe	Mr. President
Clayborne	Jones, E.	Muñoz	
Collins	Koehler	Murphy	
Cunningham	Landek	Raoul	

The following voted in the negative:

Althoff	Cullerton, T.	Nybo	Rose
Anderson	Fowler	Oberweis	Schimpf
Barickman	McCann	Radogno	Syverson
Bivins	McCarter	Rezin	Tracy
Brady	McConchie	Righter	Weaver
Connelly	Morrison	Rooney	

The motion prevailed.

And the resolution was adopted.

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Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

SENATE BILL RECALLED

On motion of Senator Hutchinson, **Senate Bill No. 9** was recalled from the order of third reading to the order of second reading.

Floor Amendment No. 3 was held in the Committee on Assignments.

Floor Amendment Nos. 4 and 5 were withdrawn by the sponsor.

Senator Hutchinson offered the following amendment and moved its adoption:

AMENDMENT NO. 6 TO SENATE BILL 9

AMENDMENT NO. 6. Amend Senate Bill 9 immediately above the enacting clause, by inserting the following:

"WHEREAS, the changes made by this Act are made under subsection (a) of Section 3 of Article IX of the Illinois Constitution. If there are future changes made to subsection (a) of Section 3 of Article IX of the Illinois Constitution, then it may result in evaluating the taxes on income imposed by this Act; therefore"; and

by replacing everything after the enacting clause with the following:

"ARTICLE 5. BUDGET ECONOMIC STABILIZATION FUND ACT

Section 5-1. Short title. This Act may be cited as the Budget Economic Stabilization Fund Act.

Section 5-5. Legislative intent.

The General Assembly finds that, in order to restore Illinois' fiscal health, retaining a share of above-trend State revenues for future needs and for reducing the need for new taxes or increasing any rate of tax or otherwise modifying the tax structure, including the elimination or modification of deductions, exclusions, or exemptions, is a priority.

Section 5-10. Definitions. As used in this Act:

"Above-trend revenues" means general funds revenue collections that exceed 2.4% of the prior fiscal year's general funds revenue collections.

"General funds" means the General Revenue Fund, the Common School Fund, the Education Assistance Fund, and the General Revenue Common School Special Account Fund.

"General funds revenue collections" means, for each fiscal year, all gross personal and corporate income taxes, other taxes, fees, and other revenues expected to be deposited into the State's general funds and recurring transfers into general funds from the State Lottery and gaming, but does not include other transfers and federal funds.

"Unpaid bills" means: pending vouchers approved for payment but not paid as of December 31st for each fiscal year by the Office of the Comptroller; pending transfers required by State statute that have been recorded but have not been paid from the General Revenue Fund, Common School Fund, or Education Assistance Fund; and all vouchers for invoices that have been certified as a proper bill, as defined by the State Prompt Payment Act, by the Departments of Healthcare and Family Services, Central Management Services, Human Services, Revenue, and Aging but not yet approved by the Comptroller as of December 31st of each fiscal year from the General Revenue Fund, Common School Fund, Education Assistance Fund, Health Insurance Fund, Income Tax Refund Fund, and Healthcare Provider Relief Fund.

Section 5-15. Certification of the backlog of bills. The amount of unpaid bills shall be reported by the Comptroller and the Departments of Healthcare and Family Services, Central Management Services, Human Services, Revenue, and Aging to the Governor's Office of Management and Budget no later than January 10th of each year. By January 15th of each year, the Governor's Office of Management and Budget shall notify the Comptroller, Treasurer, the Speaker and Minority Leader of the House, and the President and Minority Leader of the Senate of the total amount of unpaid bills as of the preceding December 31st.

Section 5-20. Payment of unpaid bills. If unpaid bills total more than \$1,000,000,000, the Governor shall include in his or her budget for the next fiscal year an amount to pay unpaid bills equal to the lesser

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of (i) 50% of above-trend revenues that the Governor projects to be received by the State in the next fiscal year or (ii) the amount of above-trend revenues needed to reduce the unpaid bills to \$1,000,000,000. This amount to pay off unpaid bills shall be included in the Governor's budget as an appropriation to the Bill Backlog Payment Fund from the General Revenue Fund. Nothing in this Act prohibits the Governor from including in his or her budget, or the General Assembly from appropriating, additional moneys for the payment of unpaid bills. If for any reason the appropriations enacted are insufficient to meet the payment of unpaid bills required to be included in the Governor's budget under this Section, then there is hereby appropriated, on a continuing annual basis in each fiscal year, from the General Revenue Fund, the amounts necessary for this payment.

Section 5-25. Transfers into the Budget Economic Stabilization Fund.

(a) If unpaid bills total less than \$1,000,000,000 the Governor shall include in his or her budget for the next fiscal year at least 50% of any above-trend revenues that the Governor projects to be received in the next fiscal year for deposit to the Budget Economic Stabilization Fund as an appropriation from the General Revenue Fund. Except as provided in subsection (b) of this Section, if for any reason the appropriations enacted are insufficient to make the deposit required by this Section, then this Section shall constitute a continuing appropriation from the General Revenue Fund of all amounts necessary for this deposit.

(b) If the balance of the Budget Economic Stabilization Fund at the beginning of the next fiscal year is projected by the Governor to exceed 5% of the general funds revenue collections estimated for the next fiscal year, transfers into the Budget Economic Stabilization Fund are not required for that fiscal year.

Section 5-30. Withdrawal from Budget Economic Stabilization Fund.

(a) Upon the direction of the Governor at any time within a fiscal year and within the limitations set forth in this Section, the Comptroller and the Treasurer shall transfer the amounts designated by the Governor from the Budget Economic Stabilization Fund to general funds as specified by the Governor. The transfer shall be made as soon as practicable on or after the 30th day after the Governor has provided written notice of his or her direction to transfer to the Clerk of the House of Representatives, the Secretary of the Senate, and the Index Department of the Office of the Secretary of State, with copies of the notice provided to the Comptroller and Treasurer. The notice shall be published on the website of the Governor's Office of Management and Budget. The amount directed to be transferred may not exceed the limits set forth in subsection (c) of this Section. The Governor may direct a transfer from the Budget Economic Stabilization Fund to any of the general funds only if: he or she estimates that general funds revenue collections for the current fiscal year will be less than the general funds revenue collections as estimated at the time of enactment of appropriations for the current fiscal year; the transfer is necessary to provide for the health, safety, and welfare of the people of the State of Illinois; and the funds transferred are to be spent within previously enacted appropriations.

(b) In addition to transfers directed by the Governor within a fiscal year, transfers or appropriations from the Budget Economic Stabilization Fund for the current or next fiscal year may be made by vote of the General Assembly if:

(1) the General Assembly projects that general funds revenue collections for the current or next fiscal year are less than the general funds revenue collections as estimated at the time of enactment of appropriations for the current fiscal year for the preceding year;

(2) the General Assembly finds that general funds revenue collections have remained stagnant or dropped during 2 consecutive fiscal quarters within the preceding 12 months as compared to the corresponding 2 fiscal quarters of the prior fiscal year; or

(3) that the State Coincident Index for the State of Illinois has remained stagnant or dropped over 2 consecutive quarters within the preceding 12 months, as published in the Federal Reserve Bank of Philadelphia's publication entitled "State Coincident Indexes" or its successor publication.

(c) Transfers or appropriations from the Budget Economic Stabilization Fund may not, during any fiscal year, exceed the lesser of:

(1) 50% of the Budget Economic Stabilization Fund's balance;

(2) in the case of appropriation enacted by the General Assembly, 50% of the difference between (i) general funds revenue collections, as projected by the Commission on Government Forecasting and Accountability to be received in the next fiscal year, and (ii) a revised general fund revenue collections projection for the current fiscal year presented to the General Assembly by the Commission on Government Forecasting and Accountability; or

(3) in the case of transfers to be directed by the Governor within a fiscal year, 50% of

the difference between (i) general funds revenue collections, to be received in the next fiscal year as projected by the Governor, and (ii) a revised general fund revenue collections projection for the current fiscal year as projected by the Governor.

Section 5-35. Fund creation.

(a) There is created the Budget Economic Stabilization Fund as a special fund in the State Treasury consisting of moneys appropriated or transferred to that Fund as provided in Section 5-30 of this Act and as otherwise provided by law. All earnings on Budget Economic Stabilization Fund investments shall be deposited into that Fund.

(b) There is created the Bill Backlog Payment Fund as a special fund in the State Treasury consisting of moneys appropriated or transferred to that Fund as provided in Section -25 of this Act and as otherwise provided by law. All earnings on Bill Backlog Payment Fund investments shall be deposited into that Fund.

ARTICLE 10. VIDEO SERVICE TAX MODERNIZATION

Section 10-1. Short title. This Act may be cited as the Video Service Tax Modernization Act.

Section 10-5. Application. This Act applies to the provision of direct-to-home satellite service, direct broadcast satellite service, and digital audio-visual works on or after the effective date of this Act.

This Act does not apply to: (1) satellite radio service or subscription radio service whereby a digital radio signal is broadcast without any corresponding or related video programming or services; or (2) a satellite television transmission of simulcast horse races broadcast from or received at locations operated by an organization licensee, an inter-track wagering licensee, or an inter-track wagering location licensee licensed under the Illinois Horse Racing Act of 1975.

Section 10-10. Definitions. As used in this Act:

"Department" means the Department of Revenue.

"Digital audio-visual works" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any, sold to an end user with rights of less than permanent use. "Digital audio-visual works" does not include cable service provided by a cable operator, as those terms are defined in 47 U.S.C. 522, and does not include video service provided by a holder, as those terms are defined in Article 21 of the Public Utilities Act.

"Direct broadcast satellite service" means video services transmitted or broadcast by satellite directly to the subscriber's premises with the use of or accompanied by ground receiving or distribution equipment, including, but not limited to, infrastructure to provide Internet access used in the transmission or broadcast of such video services, at the subscriber's premises, but not in the uplink process to the satellite, and includes, but is not limited to, the retransmission of local broadcast television, the provision of premium channels, other recurring monthly services, service and pay-per-view, video-on-demand, and other event-based services.

"Direct-to-home satellite service" has the meaning given to that term in Public Law No. 104-104, Title VI, Section 602(a), February 8, 1996, 110 Stat. 144 (reprinted at 47 U.S.C. 152).

"End user" means any person other than a person who receives by contract a product transferred electronically for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution, or exhibition of the product, in whole or in part, to another person or persons.

"Gross revenue" means all consideration of any kind or nature received by a provider, or an affiliate of the provider, in connection with the provision of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works to subscribers. "Gross revenue" does not include:

(1) charges for the rental of equipment related to the provision of direct-to-home satellite service, direct broadcast satellite service, or digital audiovisual works;

(2) activation, installation, repair, or maintenance charges or similar service charges

related to the provision of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works;

(3) service order charges, service termination charges, or any other administrative

charges related to the provision of direct-to-home satellite service, direct broadcast satellite service, or digital audiovisual works;

(4) revenue not actually received, regardless of whether it is billed, including, but

not limited to, bad debts;

(5) revenue received by an affiliate or other person in exchange for supplying goods and services used by a provider;

(6) the amount of any refunds, rebates, or discounts made to subscribers, advertisers, or other persons;

(7) revenue from any service that is subject to tax under the Service Occupation Tax Act, Retailers' Occupation Tax Act, Service Use Tax Act, or Use Tax Act;

(8) the tax imposed by this Act or any other tax of general applicability imposed on a provider or a purchaser of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works by a federal, State, or local governmental entity and required to be collected by a person and remitted to the taxing entity;

(9) late payment fees collected from subscribers;

(10) charges, other than those charges specifically described in this Act, that are aggregated or bundled with such specifically-described charges on a subscriber's bill, if the provider can reasonably identify the charges in its books and records kept in the regular course of business;

(11) revenue from advertising services; or

(12) charges that may not be taxed pursuant to the federal Internet Tax Freedom Act.

"Permanent" means perpetual or for an indefinite or unspecified length of time.

"Person" means a natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, or limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court, and includes the federal and State governments, including State universities created by statute, and municipalities, counties, and other political subdivisions of this State.

"Premises" means a residence or place of business of a subscriber in this State.

"Provider" means a person who transmits, broadcasts, sells, or distributes direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works to subscribers in the State.

"Subscriber" means a member of the general public who receives direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works from a provider and does not further distribute the service in the ordinary course of business.

Section 10-15. Imposition of tax.

(a) A tax is imposed upon the act or privilege of providing direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works to a subscriber in this State by any provider at the rate of 5% of the provider's gross revenues derived from or attributable to that subscriber.

(b) For purposes of the tax imposed by subsection (a), a subscriber is in this State if the subscriber's street address representative of where the subscriber's use or access of the direct-to-home satellite service, direct broadcast satellite service, or digital audio visual work primarily occurs, which must be the street address of the subscriber based on such other information kept by the provider in the regular course of its business.

(c) The tax imposed by subsection (a) may be passed through to, and collected from, the provider's subscribers in Illinois. To the extent allowed under federal or State law, a provider may identify as a separate line item on each regular bill issued to a subscriber the amount of the total bill assessed as a tax under this Act.

(d) To prevent actual multi-state taxation upon the act or privilege that is subject to taxation under this Act, any taxpayer, upon proof that that taxpayer has paid a tax in another state on such event, shall be allowed a credit against the tax imposed in this Act to the extent of the amount of such tax properly due and paid in such other state. However, such tax is not imposed on the act or privilege to the extent such act or privilege may not, under the Constitution and statutes of the United States, be made the subject of taxation by the State.

Section 10-20. Remittances.

(a) On or before the twentieth day of each calendar month, every provider of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works that provides such service or services to a subscriber in this State during the preceding calendar month shall file a return with the Department, in a form prescribed by the Department, stating:

(1) the name of the provider;

(2) the address of the provider's principal place of business;

(3) the total amount of gross revenues received by the provider during the preceding

calendar month, quarter, or year, as the case may be, from the provision of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works during that preceding calendar month, quarter, or year and upon the basis of which the tax is imposed;

(4) the amount of tax due;

(5) the signature of the taxpayer; and

(6) such other reasonable information as the Department may require.

(b) If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department is received by the taxpayer, then the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

(c) If the provider is otherwise required to file a monthly return, and if the provider's average monthly tax liability to the Department under this Act does not exceed \$200, the Department may authorize the provider's returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of that year; with the return for April, May, and June of a given year being due by July 20 of that year; with the return for July, August, and September of a given year being due by October 20 of that year, and with the return for October, November, and December of a given year being due by January 20 of the following year.

(d) If the provider is otherwise required to file a monthly or quarterly return, and if the provider's average monthly tax liability with the Department under this Act does not exceed \$50, the Department may authorize the provider's returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

(e) Those quarterly and annual returns shall be subject to the same requirements as to form and substance as monthly returns.

(f) A taxpayer who has an annual tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

Section 10-25. Records.

(a) A provider on whom the tax is imposed by this Act shall maintain the necessary records, and any other information required by the Department, to determine the amount of the tax that the provider is required to remit and any credit that the provider is entitled to claim under this Act.

(b) The records shall be open at all times to inspection by the Department.

Section 10-30. Rules. The Department is authorized to adopt and enforce any reasonable rules and to prescribe such forms relating to the administration and enforcement of this Act as it may deem appropriate.

Section 10-35. Incorporation of Retailers' Occupation Tax Act and Uniform Penalty and Interest Act. All of the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, and 5j of the Retailers' Occupation Tax Act, which are not inconsistent with this Act, and the Uniform Penalty and Interest Act, shall apply, as far as practicable, to the subject matter of this Act to the same extent as if such provisions were included herein. References in those incorporated Sections to taxpayers and to persons engaged in the business of selling tangible personal property at retail mean providers of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works when used in this Act.

ARTICLE 15. ENTERTAINMENT TAX FAIRNESS ACT

Section 15-1. Short title. This Act may be cited as the Entertainment Tax Fairness Act.

Section 15-5. Application. This Act applies to all subscribers of entertainment in this State for the privilege to witness, view, or otherwise enjoy the entertainment.

This Act does not apply to: (1) satellite radio service or subscription radio service whereby a digital radio signal is broadcast without any corresponding or related video programming or services; or (2) a satellite television transmission of simulcast horse races broadcast from or received at locations operated by an organization licensee, an inter-track wagering licensee, or an inter-track wagering location licensee licensed under the Illinois Horse Racing Act of 1975.

[May 23, 2017]

Section 15-10. Definitions. As used in this Act:

"Cable service" has the meaning given to that term in item (6) of 47 U.S.C. 522.

"Department" means the Department of Revenue.

"Digital audio-visual works service" means the transmission of a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any, sold to an end user with rights of less than permanent use. "Digital audio-visual works service" does not include cable service or video service.

"Direct broadcast satellite service" means video services transmitted or broadcast by satellite directly to the subscriber's premises with the use of or accompanied by ground receiving or distribution equipment, including, but not limited to, infrastructure to provide Internet access used in the transmission or broadcast of such video services, at the subscriber's premises, but not in the uplink process to the satellite, and includes, but is not limited to, the retransmission of local broadcast television, the provision of premium channels, other recurring monthly services, service and pay-per-view, video-on-demand, and other event-based services.

"Direct-to-home satellite service" has the meaning given to that term in Public Law No. 104-104, Title VI, Section 602(a), February 8, 1996, 110 Stat. 144 (reprinted at 47 U.S.C. 152).

"End user" means any person other than a person who receives by contract a product transferred electronically for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution, or exhibition of the product, in whole or in part, to another person or persons.

"Entertainment" means any paid video programming whether transmitted by cable service, direct-to-home satellite service, direct broadcast satellite service, digital audio-visual works service, or video service to a subscriber in this State.

"Permanent" means perpetual or for an indefinite or unspecified length of time.

"Provider" means a person who transmits, broadcasts, sells, or distributes cable service, direct-to-home satellite service, direct broadcast satellite service, digital audio-visual works service, or video service to subscribers in the State.

"Subscriber" means a member of the general public who receives cable service, direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works service, or video service from a provider and does not further distribute the service in the ordinary course of business.

"Video service" has the meaning given to that term in the Cable and Video Competition Law of 2007 of the Public Utilities Act.

Section 15-15. Imposition of tax.

(a) A tax is imposed upon the subscribers of entertainment in this State at the rate of 1% of the charges paid for the privilege to witness, view, or otherwise enjoy the entertainment.

(b) For purposes of the tax imposed by subsection (a), a subscriber is in this State if the subscriber's street address is representative of where the subscriber's use or access of the entertainment primarily occurs, which must be the street address of the subscriber based on such other information kept by the provider in the regular course of its business.

(c) The provider of the entertainment shall collect and secure from each subscriber the tax imposed by this Act and remit the tax to the Department as set forth in Section 15-20 of this Act.

Section 15-20. Remittances.

(a) On or before the twentieth day of each calendar month, every provider shall file a return with the Department, in a form prescribed by the Department, stating:

- (1) the name of the provider;
- (2) the address of the provider's principal place of business;
- (3) the total amount of tax revenues collected by the provider under this Act during the preceding calendar month, quarter, or year, as the case may be, during that preceding calendar month, quarter, or year and upon the basis of which the tax is imposed;
- (4) the amount of tax due;
- (5) the signature of the provider; and
- (6) such other reasonable information as the Department may require.

(b) If a provider fails to sign a return within 30 days after the proper notice and demand for signature by the Department is received by the provider, then the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

(c) If the provider is otherwise required to file a monthly return, and if the amount collected by the provider under this Act does not exceed \$200, the Department may authorize the provider's returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of that year; with the return for April, May, and June of a given year being due by July 20 of that year; with the return for July, August, and September of a given year being due by October 20 of that year, and with the return for October, November, and December of a given year being due by January 20 of the following year.

(d) If the provider is otherwise required to file a monthly or quarterly return, and if the amount collected by the provider under this Act does not exceed \$50, the Department may authorize the provider's returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

(e) Those quarterly and annual returns shall be subject to the same requirements as to form and substance as monthly returns.

(f) A provider responsible for collecting and remitting the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Any provider not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All providers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

Section 15-25. Records.

(a) A provider subject to this Act shall maintain the necessary records, and any other information required by the Department, to determine the amount of the tax that the provider is required to collect and remit and any credit that the provider is entitled to claim under this Act.

(b) The records shall be open at all times to inspection by the Department.

Section 15-30. Rules. The Department is authorized to adopt and enforce any reasonable rules and to prescribe such forms relating to the administration and enforcement of this Act as it may deem appropriate.

Section 15-35. Incorporation of Retailers' Occupation Tax Act and Uniform Penalty and Interest Act. All of the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, and 5j of the Retailers' Occupation Tax Act, which are not inconsistent with this Act, and the Uniform Penalty and Interest Act, shall apply, as far as practicable, to the subject matter of this Act to the same extent as if such provisions were included herein. References in those incorporated Sections to taxpayers and to persons engaged in the business of selling tangible personal property at retail mean providers of direct-to-home satellite service, direct broadcast satellite service, or digital audio-visual works service when used in this Act.

ARTICLE 30. AMENDATORY PROVISIONS

Section 30-5. The State Finance Act is amended by changing Section 6z-51 and by adding Sections 5.878 and 5.879 as follows:

(30 ILCS 105/5.878 new)

Sec. 5.878. The Budget Economic Stabilization Fund.

(30 ILCS 105/5.879 new)

Sec. 5.879. The Bill Backlog Payment Fund.

(30 ILCS 105/6z-51)

Sec. 6z-51. Budget Stabilization Fund.

(a) The Budget Stabilization Fund, a special fund in the State Treasury, shall consist of moneys appropriated or transferred to that Fund, as provided in Section 6z-43 and as otherwise provided by law. All earnings on Budget Stabilization Fund investments shall be deposited into that Fund.

(b) Until an initial transfer has been made to the Budget Economic Stabilization Fund under Section 5-30 of the Budget Economic Stabilization Fund Act, the ~~The~~ State Comptroller may direct the State Treasurer to transfer moneys from the Budget Stabilization Fund to the General Revenue Fund in order to meet cash flow deficits resulting from timing variations between disbursements and the receipt of funds within a fiscal year. Any moneys so borrowed in any fiscal year other than Fiscal Year 2011 shall be repaid by June 30 of the fiscal year in which they were borrowed. Any moneys so borrowed in Fiscal Year 2011 shall be repaid no later than July 15, 2011.

(c) During Fiscal Year 2017 only, amounts may be expended from the Budget Stabilization Fund only pursuant to specific authorization by appropriation. Any moneys expended pursuant to appropriation shall not be subject to repayment.
(Source: P.A. 99-523, eff. 6-30-16.)

Section 30-10. The Illinois Income Tax Act is amended by changing Sections 201, 203, 204, 208, 212, 222, 804, 901, and 1501 and by adding Section 225 as follows:

(35 ILCS 5/201) (from Ch. 120, par. 2-201)

Sec. 201. Tax Imposed.

(a) In general. A tax measured by net income is hereby imposed on every individual, corporation, trust and estate for each taxable year ending after July 31, 1969 on the privilege of earning or receiving income in or as a resident of this State. Such tax shall be in addition to all other occupation or privilege taxes imposed by this State or by any municipal corporation or political subdivision thereof.

(b) Rates. The tax imposed by subsection (a) of this Section shall be determined as follows, except as adjusted by subsection (d-1):

(1) In the case of an individual, trust or estate, for taxable years ending prior to

July 1, 1989, an amount equal to 2 1/2% of the taxpayer's net income for the taxable year.

(2) In the case of an individual, trust or estate, for taxable years beginning prior to

July 1, 1989 and ending after June 30, 1989, an amount equal to the sum of (i) 2 1/2% of the taxpayer's net income for the period prior to July 1, 1989, as calculated under Section 202.3, and (ii) 3% of the taxpayer's net income for the period after June 30, 1989, as calculated under Section 202.3.

(3) In the case of an individual, trust or estate, for taxable years beginning after

June 30, 1989, and ending prior to January 1, 2011, an amount equal to 3% of the taxpayer's net income for the taxable year.

(4) In the case of an individual, trust, or estate, for taxable years beginning prior to

January 1, 2011, and ending after December 31, 2010, an amount equal to the sum of (i) 3% of the taxpayer's net income for the period prior to January 1, 2011, as calculated under Section 202.5, and (ii) 5% of the taxpayer's net income for the period after December 31, 2010, as calculated under Section 202.5.

(5) In the case of an individual, trust, or estate, for taxable years beginning on or

after January 1, 2011, and ending prior to January 1, 2015, an amount equal to 5% of the taxpayer's net income for the taxable year.

(5.1) In the case of an individual, trust, or estate, for taxable years beginning prior

to January 1, 2015, and ending after December 31, 2014, an amount equal to the sum of (i) 5% of the taxpayer's net income for the period prior to January 1, 2015, as calculated under Section 202.5, and (ii) 3.75% of the taxpayer's net income for the period after December 31, 2014, as calculated under Section 202.5.

(5.2) In the case of an individual, trust, or estate, for taxable years beginning on or

after January 1, 2015, and ending prior to ~~January 1, 2017~~ January 1, 2025, an amount equal to 3.75% of the taxpayer's net income for the taxable year.

(5.3) In the case of an individual, trust, or estate, for taxable years beginning prior

to ~~January 1, 2017~~ January 1, 2025, and ending after ~~December 31, 2016~~ December 31, 2024, an amount equal to the sum of (i) 3.75% of the taxpayer's net income for the period prior to ~~January 1, 2017~~ January 1, 2025, as calculated under Section 202.5, and (ii) ~~4.95%~~ 3.25% of the taxpayer's net income for the period after ~~December 31, 2016~~ December 31, 2024, as calculated under Section 202.5.

(5.4) In the case of an individual, trust, or estate, for taxable years beginning on or

after ~~January 1, 2017~~ January 1, 2025, an amount equal to ~~4.95%~~ 3.25% of the taxpayer's net income for the taxable year.

(6) In the case of a corporation, for taxable years ending prior to July 1, 1989, an

amount equal to 4% of the taxpayer's net income for the taxable year.

(7) In the case of a corporation, for taxable years beginning prior to July 1, 1989 and

ending after June 30, 1989, an amount equal to the sum of (i) 4% of the taxpayer's net income for the period prior to July 1, 1989, as calculated under Section 202.3, and (ii) 4.8% of the taxpayer's net income for the period after June 30, 1989, as calculated under Section 202.3.

(8) In the case of a corporation, for taxable years beginning after June 30, 1989, and

ending prior to January 1, 2011, an amount equal to 4.8% of the taxpayer's net income for the taxable year.

(9) In the case of a corporation, for taxable years beginning prior to January 1, 2011,

and ending after December 31, 2010, an amount equal to the sum of (i) 4.8% of the taxpayer's net income for the period prior to January 1, 2011, as calculated under Section 202.5, and (ii) 7% of the taxpayer's net income for the period after December 31, 2010, as calculated under Section 202.5.

(10) In the case of a corporation, for taxable years beginning on or after January 1, 2011, and ending prior to January 1, 2015, an amount equal to 7% of the taxpayer's net income for the taxable year.

(11) In the case of a corporation, for taxable years beginning prior to January 1, 2015, and ending after December 31, 2014, an amount equal to the sum of (i) 7% of the taxpayer's net income for the period prior to January 1, 2015, as calculated under Section 202.5, and (ii) 5.25% of the taxpayer's net income for the period after December 31, 2014, as calculated under Section 202.5.

(12) In the case of a corporation, for taxable years beginning on or after January 1, 2015, and ending prior to ~~January 1, 2017~~ ~~January 1, 2025~~, an amount equal to 5.25% of the taxpayer's net income for the taxable year.

(13) In the case of a corporation, for taxable years beginning prior to ~~January 1, 2017~~ ~~January 1, 2025~~, and ending after ~~December 31, 2016~~ ~~December 31, 2024~~, an amount equal to the sum of (i) 5.25% of the taxpayer's net income for the period prior to ~~January 1, 2017~~ ~~January 1, 2025~~, as calculated under Section 202.5, and (ii) ~~7%~~ 4.8% of the taxpayer's net income for the period after ~~December 31, 2016~~ ~~December 31, 2024~~, as calculated under Section 202.5.

(14) In the case of a corporation, for taxable years beginning on or after ~~January 1, 2017~~ ~~January 1, 2025~~, an amount

equal to ~~7%~~ 4.8% of the taxpayer's net income for the taxable year.

The rates under this subsection (b) are subject to the provisions of Section 201.5.

(c) Personal Property Tax Replacement Income Tax. Beginning on July 1, 1979 and thereafter, in addition to such income tax, there is also hereby imposed the Personal Property Tax Replacement Income Tax measured by net income on every corporation (including Subchapter S corporations), partnership and trust, for each taxable year ending after June 30, 1979. Such taxes are imposed on the privilege of earning or receiving income in or as a resident of this State. The Personal Property Tax Replacement Income Tax shall be in addition to the income tax imposed by subsections (a) and (b) of this Section and in addition to all other occupation or privilege taxes imposed by this State or by any municipal corporation or political subdivision thereof.

(d) Additional Personal Property Tax Replacement Income Tax Rates. The personal property tax replacement income tax imposed by this subsection and subsection (c) of this Section in the case of a corporation, other than a Subchapter S corporation and except as adjusted by subsection (d-1), shall be an additional amount equal to 2.85% of such taxpayer's net income for the taxable year, except that beginning on January 1, 1981, and thereafter, the rate of 2.85% specified in this subsection shall be reduced to 2.5%, and in the case of a partnership, trust or a Subchapter S corporation shall be an additional amount equal to 1.5% of such taxpayer's net income for the taxable year.

(d-1) Rate reduction for certain foreign insurers. In the case of a foreign insurer, as defined by Section 35A-5 of the Illinois Insurance Code, whose state or country of domicile imposes on insurers domiciled in Illinois a retaliatory tax (excluding any insurer whose premiums from reinsurance assumed are 50% or more of its total insurance premiums as determined under paragraph (2) of subsection (b) of Section 304, except that for purposes of this determination premiums from reinsurance do not include premiums from inter-affiliate reinsurance arrangements), beginning with taxable years ending on or after December 31, 1999, the sum of the rates of tax imposed by subsections (b) and (d) shall be reduced (but not increased) to the rate at which the total amount of tax imposed under this Act, net of all credits allowed under this Act, shall equal (i) the total amount of tax that would be imposed on the foreign insurer's net income allocable to Illinois for the taxable year by such foreign insurer's state or country of domicile if that net income were subject to all income taxes and taxes measured by net income imposed by such foreign insurer's state or country of domicile, net of all credits allowed or (ii) a rate of zero if no such tax is imposed on such income by the foreign insurer's state of domicile. For the purposes of this subsection (d-1), an inter-affiliate includes a mutual insurer under common management.

(1) For the purposes of subsection (d-1), in no event shall the sum of the rates of tax imposed by subsections (b) and (d) be reduced below the rate at which the sum of:

(A) the total amount of tax imposed on such foreign insurer under this Act for a taxable year, net of all credits allowed under this Act, plus

(B) the privilege tax imposed by Section 409 of the Illinois Insurance Code, the fire insurance company tax imposed by Section 12 of the Fire Investigation Act, and the fire department taxes imposed under Section 11-10-1 of the Illinois Municipal Code,

equals 1.25% for taxable years ending prior to December 31, 2003, or 1.75% for taxable years ending on or after December 31, 2003, of the net taxable premiums written for the taxable year, as described by subsection (1) of Section 409 of the Illinois Insurance Code. This paragraph will in no event increase the rates imposed under subsections (b) and (d).

(2) Any reduction in the rates of tax imposed by this subsection shall be applied first against the rates imposed by subsection (b) and only after the tax imposed by subsection (a) net of all credits allowed under this Section other than the credit allowed under subsection (i) has been reduced to zero, against the rates imposed by subsection (d).

This subsection (d-1) is exempt from the provisions of Section 250.

(e) Investment credit. A taxpayer shall be allowed a credit against the Personal Property Tax Replacement Income Tax for investment in qualified property.

(1) A taxpayer shall be allowed a credit equal to .5% of the basis of qualified property placed in service during the taxable year, provided such property is placed in service on or after July 1, 1984. There shall be allowed an additional credit equal to .5% of the basis of qualified property placed in service during the taxable year, provided such property is placed in service on or after July 1, 1986, and the taxpayer's base employment within Illinois has increased by 1% or more over the preceding year as determined by the taxpayer's employment records filed with the Illinois Department of Employment Security. Taxpayers who are new to Illinois shall be deemed to have met the 1% growth in base employment for the first year in which they file employment records with the Illinois Department of Employment Security. The provisions added to this Section by Public Act 85-1200 (and restored by Public Act 87-895) shall be construed as declaratory of existing law and not as a new enactment. If, in any year, the increase in base employment within Illinois over the preceding year is less than 1%, the additional credit shall be limited to that percentage times a fraction, the numerator of which is .5% and the denominator of which is 1%, but shall not exceed .5%. The investment credit shall not be allowed to the extent that it would reduce a taxpayer's liability in any tax year below zero, nor may any credit for qualified property be allowed for any year other than the year in which the property was placed in service in Illinois. For tax years ending on or after December 31, 1987, and on or before December 31, 1988, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit years if the taxpayer (i) makes investments which cause the creation of a minimum of 2,000 full-time equivalent jobs in Illinois, (ii) is located in an enterprise zone established pursuant to the Illinois Enterprise Zone Act and (iii) is certified by the Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity) as complying with the requirements specified in clause (i) and (ii) by July 1, 1986. The Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity) shall notify the Department of Revenue of all such certifications immediately. For tax years ending after December 31, 1988, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit years. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, earlier credit shall be applied first.

(2) The term "qualified property" means property which:

(A) is tangible, whether new or used, including buildings and structural components of buildings and signs that are real property, but not including land or improvements to real property that are not a structural component of a building such as landscaping, sewer lines, local access roads, fencing, parking lots, and other appurtenances;

(B) is depreciable pursuant to Section 167 of the Internal Revenue Code, except that "3-year property" as defined in Section 168(c)(2)(A) of that Code is not eligible for the credit provided by this subsection (e);

(C) is acquired by purchase as defined in Section 179(d) of the Internal Revenue Code;

(D) is used in Illinois by a taxpayer who is primarily engaged in manufacturing, or in mining coal or fluorite, or in retailing, or was placed in service on or after July 1, 2006 in a River Edge Redevelopment Zone established pursuant to the River Edge Redevelopment Zone Act; and

(E) has not previously been used in Illinois in such a manner and by such a person as would qualify for the credit provided by this subsection (e) or subsection (f).

(3) For purposes of this subsection (e), "manufacturing" means the material staging and

production of tangible personal property by procedures commonly regarded as manufacturing, processing, fabrication, or assembling which changes some existing material into new shapes, new qualities, or new combinations. For purposes of this subsection (e) the term "mining" shall have the same meaning as the term "mining" in Section 613(c) of the Internal Revenue Code. For purposes of this subsection (e), the term "retailing" means the sale of tangible personal property for use or consumption and not for resale, or services rendered in conjunction with the sale of tangible personal property for use or consumption and not for resale. For purposes of this subsection (e), "tangible personal property" has the same meaning as when that term is used in the Retailers' Occupation Tax Act, and, for taxable years ending after December 31, 2008, does not include the generation, transmission, or distribution of electricity.

(4) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes.

(5) If the basis of the property for federal income tax depreciation purposes is increased after it has been placed in service in Illinois by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

(6) The term "placed in service" shall have the same meaning as under Section 46 of the Internal Revenue Code.

(7) If during any taxable year, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside Illinois within 48 months after being placed in service, the Personal Property Tax Replacement Income Tax for such taxable year shall be increased. Such increase shall be determined by (i) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation and, (ii) subtracting such recomputed credit from the amount of credit previously allowed. For the purposes of this paragraph (7), a reduction of the basis of qualified property resulting from a redetermination of the purchase price shall be deemed a disposition of qualified property to the extent of such reduction.

(8) Unless the investment credit is extended by law, the basis of qualified property shall not include costs incurred after December 31, 2018, except for costs incurred pursuant to a binding contract entered into on or before December 31, 2018.

(9) Each taxable year ending before December 31, 2000, a partnership may elect to pass through to its partners the credits to which the partnership is entitled under this subsection (e) for the taxable year. A partner may use the credit allocated to him or her under this paragraph only against the tax imposed in subsections (c) and (d) of this Section. If the partnership makes that election, those credits shall be allocated among the partners in the partnership in accordance with the rules set forth in Section 704(b) of the Internal Revenue Code, and the rules promulgated under that Section, and the allocated amount of the credits shall be allowed to the partners for that taxable year. The partnership shall make this election on its Personal Property Tax Replacement Income Tax return for that taxable year. The election to pass through the credits shall be irrevocable.

For taxable years ending on or after December 31, 2000, a partner that qualifies its partnership for a subtraction under subparagraph (I) of paragraph (2) of subsection (d) of Section 203 or a shareholder that qualifies a Subchapter S corporation for a subtraction under subparagraph (S) of paragraph (2) of subsection (b) of Section 203 shall be allowed a credit under this subsection (e) equal to its share of the credit earned under this subsection (e) during the taxable year by the partnership or Subchapter S corporation, determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and Subchapter S of the Internal Revenue Code. This paragraph is exempt from the provisions of Section 250.

(f) Investment credit; Enterprise Zone; River Edge Redevelopment Zone.

(1) A taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for investment in qualified property which is placed in service in an Enterprise Zone created pursuant to the Illinois Enterprise Zone Act or, for property placed in service on or after July 1, 2006, a River Edge Redevelopment Zone established pursuant to the River Edge Redevelopment Zone Act. For partners, shareholders of Subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection (f) to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and Subchapter S of the Internal Revenue Code. The credit shall be .5% of the basis for such property. The credit shall be available only in the taxable year in which the property is placed in service in the Enterprise Zone or River Edge Redevelopment Zone and shall not be allowed to the extent that it would reduce a taxpayer's

liability for the tax imposed by subsections (a) and (b) of this Section to below zero. For tax years ending on or after December 31, 1985, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time shall be applied first.

(2) The term qualified property means property which:

(A) is tangible, whether new or used, including buildings and structural components of buildings;

(B) is depreciable pursuant to Section 167 of the Internal Revenue Code, except that "3-year property" as defined in Section 168(c)(2)(A) of that Code is not eligible for the credit provided by this subsection (f);

(C) is acquired by purchase as defined in Section 179(d) of the Internal Revenue Code;

(D) is used in the Enterprise Zone or River Edge Redevelopment Zone by the taxpayer; and

(E) has not been previously used in Illinois in such a manner and by such a person as would qualify for the credit provided by this subsection (f) or subsection (e).

(3) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes.

(4) If the basis of the property for federal income tax depreciation purposes is increased after it has been placed in service in the Enterprise Zone or River Edge Redevelopment Zone by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

(5) The term "placed in service" shall have the same meaning as under Section 46 of the Internal Revenue Code.

(6) If during any taxable year, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside the Enterprise Zone or River Edge Redevelopment Zone within 48 months after being placed in service, the tax imposed under subsections (a) and (b) of this Section for such taxable year shall be increased. Such increase shall be determined by (i) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation, and (ii) subtracting such recomputed credit from the amount of credit previously allowed. For the purposes of this paragraph (6), a reduction of the basis of qualified property resulting from a redetermination of the purchase price shall be deemed a disposition of qualified property to the extent of such reduction.

(7) There shall be allowed an additional credit equal to 0.5% of the basis of qualified property placed in service during the taxable year in a River Edge Redevelopment Zone, provided such property is placed in service on or after July 1, 2006, and the taxpayer's base employment within Illinois has increased by 1% or more over the preceding year as determined by the taxpayer's employment records filed with the Illinois Department of Employment Security. Taxpayers who are new to Illinois shall be deemed to have met the 1% growth in base employment for the first year in which they file employment records with the Illinois Department of Employment Security. If, in any year, the increase in base employment within Illinois over the preceding year is less than 1%, the additional credit shall be limited to that percentage times a fraction, the numerator of which is 0.5% and the denominator of which is 1%, but shall not exceed 0.5%.

(g) (Blank).

(h) Investment credit; High Impact Business.

(1) Subject to subsections (b) and (b-5) of Section 5.5 of the Illinois Enterprise Zone Act, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for investment in qualified property which is placed in service by a Department of Commerce and Economic Opportunity designated High Impact Business. The credit shall be .5% of the basis for such property. The credit shall not be available (i) until the minimum investments in qualified property set forth in subdivision (a)(3)(A) of Section 5.5 of the Illinois Enterprise Zone Act have been satisfied or (ii) until the time authorized in subsection (b-5) of the Illinois Enterprise Zone Act for entities designated as High Impact Businesses under subdivisions (a)(3)(B), (a)(3)(C), and (a)(3)(D) of Section 5.5 of the Illinois Enterprise Zone Act, and shall not be allowed to the extent that it would reduce a taxpayer's liability for the tax imposed by subsections (a) and (b) of this Section to below zero. The

credit applicable to such investments shall be taken in the taxable year in which such investments have been completed. The credit for additional investments beyond the minimum investment by a designated high impact business authorized under subdivision (a)(3)(A) of Section 5.5 of the Illinois Enterprise Zone Act shall be available only in the taxable year in which the property is placed in service and shall not be allowed to the extent that it would reduce a taxpayer's liability for the tax imposed by subsections (a) and (b) of this Section to below zero. For tax years ending on or after December 31, 1987, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time shall be applied first.

Changes made in this subdivision (h)(1) by Public Act 88-670 restore changes made by Public Act 85-1182 and reflect existing law.

(2) The term qualified property means property which:

(A) is tangible, whether new or used, including buildings and structural components of buildings;

(B) is depreciable pursuant to Section 167 of the Internal Revenue Code, except that "3-year property" as defined in Section 168(c)(2)(A) of that Code is not eligible for the credit provided by this subsection (h);

(C) is acquired by purchase as defined in Section 179(d) of the Internal Revenue Code; and

(D) is not eligible for the Enterprise Zone Investment Credit provided by subsection (f) of this Section.

(3) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes.

(4) If the basis of the property for federal income tax depreciation purposes is increased after it has been placed in service in a federally designated Foreign Trade Zone or Sub-Zone located in Illinois by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

(5) The term "placed in service" shall have the same meaning as under Section 46 of the Internal Revenue Code.

(6) If during any taxable year ending on or before December 31, 1996, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside Illinois within 48 months after being placed in service, the tax imposed under subsections (a) and (b) of this Section for such taxable year shall be increased. Such increase shall be determined by (i) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation, and (ii) subtracting such recomputed credit from the amount of credit previously allowed. For the purposes of this paragraph (6), a reduction of the basis of qualified property resulting from a redetermination of the purchase price shall be deemed a disposition of qualified property to the extent of such reduction.

(7) Beginning with tax years ending after December 31, 1996, if a taxpayer qualifies for the credit under this subsection (h) and thereby is granted a tax abatement and the taxpayer relocates its entire facility in violation of the explicit terms and length of the contract under Section 18-183 of the Property Tax Code, the tax imposed under subsections (a) and (b) of this Section shall be increased for the taxable year in which the taxpayer relocated its facility by an amount equal to the amount of credit received by the taxpayer under this subsection (h).

(i) Credit for Personal Property Tax Replacement Income Tax. For tax years ending prior to December 31, 2003, a credit shall be allowed against the tax imposed by subsections (a) and (b) of this Section for the tax imposed by subsections (c) and (d) of this Section. This credit shall be computed by multiplying the tax imposed by subsections (c) and (d) of this Section by a fraction, the numerator of which is base income allocable to Illinois and the denominator of which is Illinois base income, and further multiplying the product by the tax rate imposed by subsections (a) and (b) of this Section.

Any credit earned on or after December 31, 1986 under this subsection which is unused in the year the credit is computed because it exceeds the tax liability imposed by subsections (a) and (b) for that year (whether it exceeds the original liability or the liability as later amended) may be carried forward and applied to the tax liability imposed by subsections (a) and (b) of the 5 taxable years following the excess credit year, provided that no credit may be carried forward to any year ending on or after December 31,

2003. This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability the earliest credit arising under this subsection shall be applied first.

If, during any taxable year ending on or after December 31, 1986, the tax imposed by subsections (c) and (d) of this Section for which a taxpayer has claimed a credit under this subsection (i) is reduced, the amount of credit for such tax shall also be reduced. Such reduction shall be determined by recomputing the credit to take into account the reduced tax imposed by subsections (c) and (d). If any portion of the reduced amount of credit has been carried to a different taxable year, an amended return shall be filed for such taxable year to reduce the amount of credit claimed.

(j) Training expense credit. Beginning with tax years ending on or after December 31, 1986 and prior to December 31, 2003, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) under this Section for all amounts paid or accrued, on behalf of all persons employed by the taxpayer in Illinois or Illinois residents employed outside of Illinois by a taxpayer, for educational or vocational training in semi-technical or technical fields or semi-skilled or skilled fields, which were deducted from gross income in the computation of taxable income. The credit against the tax imposed by subsections (a) and (b) shall be 1.6% of such training expenses. For partners, shareholders of subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection (j) to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code.

Any credit allowed under this subsection which is unused in the year the credit is earned may be carried forward to each of the 5 taxable years following the year for which the credit is first computed until it is used. This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability the earliest credit arising under this subsection shall be applied first. No carryforward credit may be claimed in any tax year ending on or after December 31, 2003.

(k) Research and development credit. For tax years ending after July 1, 1990 and prior to December 31, 2003, and beginning again for tax years ending on or after December 31, 2004, ~~and ending prior to January 1, 2016,~~ a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for increasing research activities in this State. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 6 1/2% of the qualifying expenditures for increasing research activities in this State. For partners, shareholders of subchapter S corporations, and owners of limited liability companies, if the liability company is treated as a partnership for purposes of federal and State income taxation, there shall be allowed a credit under this subsection to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code.

For purposes of this subsection, "qualifying expenditures" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under Section 41 of the Internal Revenue Code and which are conducted in this State, "qualifying expenditures for increasing research activities in this State" means the excess of qualifying expenditures for the taxable year in which incurred over qualifying expenditures for the base period, "qualifying expenditures for the base period" means (i) for tax years ending prior to December 31, 2017, the average of the qualifying expenditures for each year in the base period; and (2) for tax years ending on or after December 31, 2017, 50% of the average of the qualifying expenditures for each year in the base period, and "base period" means the 3 taxable years immediately preceding the taxable year for which the determination is being made.

Any credit in excess of the tax liability for the taxable year may be carried forward. A taxpayer may elect to have the unused credit shown on its final completed return carried over as a credit against the tax liability for the following 5 taxable years or until it has been fully used, whichever occurs first; provided that no credit earned in a tax year ending prior to December 31, 2003 may be carried forward to any year ending on or after December 31, 2003.

If an unused credit is carried forward to a given year from 2 or more earlier years, that credit arising in the earliest year will be applied first against the tax liability for the given year. If a tax liability for the given year still remains, the credit from the next earliest year will then be applied, and so on, until all credits have been used or no tax liability for the given year remains. Any remaining unused credit or credits then will be carried forward to the next following year in which a tax liability is incurred, except that no credit can be carried forward to a year which is more than 5 years after the year in which the expense for which the credit is given was incurred.

No inference shall be drawn from this amendatory Act of the 91st General Assembly in construing this Section for taxable years beginning before January 1, 1999.

[May 23, 2017]

This subsection (k) is exempt from the provisions of Section 250.

It is the intent of the General Assembly that the research and development credit under this subsection (k) shall apply continuously for all tax years ending on or after December 31, 2004, including, but not limited to, the period beginning on January 1, 2016 and ending on the effective date of this amendatory Act of the 100th General Assembly. All actions taken in reliance on the continuation of the credit under this subsection (k) by any taxpayer are hereby validated.

(l) Environmental Remediation Tax Credit.

(i) For tax years ending after December 31, 1997 and on or before December 31, 2001, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for certain amounts paid for unreimbursed eligible remediation costs, as specified in this subsection. For purposes of this Section, "unreimbursed eligible remediation costs" means costs approved by the Illinois Environmental Protection Agency ("Agency") under Section 58.14 of the Environmental Protection Act that were paid in performing environmental remediation at a site for which a No Further Remediation Letter was issued by the Agency and recorded under Section 58.10 of the Environmental Protection Act. The credit must be claimed for the taxable year in which Agency approval of the eligible remediation costs is granted. The credit is not available to any taxpayer if the taxpayer or any related party caused or contributed to, in any material respect, a release of regulated substances on, in, or under the site that was identified and addressed by the remedial action pursuant to the Site Remediation Program of the Environmental Protection Act. After the Pollution Control Board rules are adopted pursuant to the Illinois Administrative Procedure Act for the administration and enforcement of Section 58.9 of the Environmental Protection Act, determinations as to credit availability for purposes of this Section shall be made consistent with those rules. For purposes of this Section, "taxpayer" includes a person whose tax attributes the taxpayer has succeeded to under Section 381 of the Internal Revenue Code and "related party" includes the persons disallowed a deduction for losses by paragraphs (b), (c), and (f)(1) of Section 267 of the Internal Revenue Code by virtue of being a related taxpayer, as well as any of its partners. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 25% of the unreimbursed eligible remediation costs in excess of \$100,000 per site, except that the \$100,000 threshold shall not apply to any site contained in an enterprise zone as determined by the Department of Commerce and Community Affairs (now Department of Commerce and Economic Opportunity). The total credit allowed shall not exceed \$40,000 per year with a maximum total of \$150,000 per site. For partners and shareholders of subchapter S corporations, there shall be allowed a credit under this subsection to be determined in accordance with the determination of income and distributive share of income under Sections 702 and 704 and subchapter S of the Internal Revenue Code.

(ii) A credit allowed under this subsection that is unused in the year the credit is earned may be carried forward to each of the 5 taxable years following the year for which the credit is first earned until it is used. The term "unused credit" does not include any amounts of unreimbursed eligible remediation costs in excess of the maximum credit per site authorized under paragraph (i). This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability, the earliest credit arising under this subsection shall be applied first. A credit allowed under this subsection may be sold to a buyer as part of a sale of all or part of the remediation site for which the credit was granted. The purchaser of a remediation site and the tax credit shall succeed to the unused credit and remaining carry-forward period of the seller. To perfect the transfer, the assignor shall record the transfer in the chain of title for the site and provide written notice to the Director of the Illinois Department of Revenue of the assignor's intent to sell the remediation site and the amount of the tax credit to be transferred as a portion of the sale. In no event may a credit be transferred to any taxpayer if the taxpayer or a related party would not be eligible under the provisions of subsection (i).

(iii) For purposes of this Section, the term "site" shall have the same meaning as under Section 58.2 of the Environmental Protection Act.

(m) Education expense credit. Beginning with tax years ending after December 31, 1999, a taxpayer who is the custodian of one or more qualifying pupils shall be allowed a credit against the tax imposed by subsections (a) and (b) of this Section for qualified education expenses incurred on behalf of the qualifying pupils. The credit shall be equal to 25% of qualified education expenses, but in no event may the total credit under this subsection claimed by a family that is the custodian of qualifying pupils exceed (i) \$500 for tax years ending prior to December 31, 2017, and (ii) \$750 for tax years ending on or after December 31, 2017. In no event shall a credit under this subsection reduce the taxpayer's liability under this Act to less than zero. Notwithstanding any other provision of law, for taxable years beginning on or after January 1, 2018, no taxpayer may claim a credit under this subsection (m) if the taxpayer's adjusted gross income for the taxable year exceeds (i) \$500,000, in the case of spouses filing a joint federal tax return or (ii)

\$250,000, in the case of all other taxpayers. This subsection is exempt from the provisions of Section 250 of this Act.

For purposes of this subsection:

"Qualifying pupils" means individuals who (i) are residents of the State of Illinois, (ii) are under the age of 21 at the close of the school year for which a credit is sought, and (iii) during the school year for which a credit is sought were full-time pupils enrolled in a kindergarten through twelfth grade education program at any school, as defined in this subsection.

"Qualified education expense" means the amount incurred on behalf of a qualifying pupil in excess of \$250 for tuition, book fees, and lab fees at the school in which the pupil is enrolled during the regular school year.

"School" means any public or nonpublic elementary or secondary school in Illinois that is in compliance with Title VI of the Civil Rights Act of 1964 and attendance at which satisfies the requirements of Section 26-1 of the School Code, except that nothing shall be construed to require a child to attend any particular public or nonpublic school to qualify for the credit under this Section.

"Custodian" means, with respect to qualifying pupils, an Illinois resident who is a parent, the parents, a legal guardian, or the legal guardians of the qualifying pupils.

(n) River Edge Redevelopment Zone site remediation tax credit.

(i) For tax years ending on or after December 31, 2006, a taxpayer shall be allowed a

credit against the tax imposed by subsections (a) and (b) of this Section for certain amounts paid for unreimbursed eligible remediation costs, as specified in this subsection. For purposes of this Section, "unreimbursed eligible remediation costs" means costs approved by the Illinois Environmental Protection Agency ("Agency") under Section 58.14a of the Environmental Protection Act that were paid in performing environmental remediation at a site within a River Edge Redevelopment Zone for which a No Further Remediation Letter was issued by the Agency and recorded under Section 58.10 of the Environmental Protection Act. The credit must be claimed for the taxable year in which Agency approval of the eligible remediation costs is granted. The credit is not available to any taxpayer if the taxpayer or any related party caused or contributed to, in any material respect, a release of regulated substances on, in, or under the site that was identified and addressed by the remedial action pursuant to the Site Remediation Program of the Environmental Protection Act. Determinations as to credit availability for purposes of this Section shall be made consistent with rules adopted by the Pollution Control Board pursuant to the Illinois Administrative Procedure Act for the administration and enforcement of Section 58.9 of the Environmental Protection Act. For purposes of this Section, "taxpayer" includes a person whose tax attributes the taxpayer has succeeded to under Section 381 of the Internal Revenue Code and "related party" includes the persons disallowed a deduction for losses by paragraphs (b), (c), and (f)(1) of Section 267 of the Internal Revenue Code by virtue of being a related taxpayer, as well as any of its partners. The credit allowed against the tax imposed by subsections (a) and (b) shall be equal to 25% of the unreimbursed eligible remediation costs in excess of \$100,000 per site.

(ii) A credit allowed under this subsection that is unused in the year the credit is earned may be carried forward to each of the 5 taxable years following the year for which the credit is first earned until it is used. This credit shall be applied first to the earliest year for which there is a liability. If there is a credit under this subsection from more than one tax year that is available to offset a liability, the earliest credit arising under this subsection shall be applied first. A credit allowed under this subsection may be sold to a buyer as part of a sale of all or part of the remediation site for which the credit was granted. The purchaser of a remediation site and the tax credit shall succeed to the unused credit and remaining carry-forward period of the seller. To perfect the transfer, the assignor shall record the transfer in the chain of title for the site and provide written notice to the Director of the Illinois Department of Revenue of the assignor's intent to sell the remediation site and the amount of the tax credit to be transferred as a portion of the sale. In no event may a credit be transferred to any taxpayer if the taxpayer or a related party would not be eligible under the provisions of subsection (i).

(iii) For purposes of this Section, the term "site" shall have the same meaning as under Section 58.2 of the Environmental Protection Act.

(o) For each of taxable years during the Compassionate Use of Medical Cannabis Pilot Program, a surcharge is imposed on all taxpayers on income arising from the sale or exchange of capital assets, depreciable business property, real property used in the trade or business, and Section 197 intangibles of an organization registrant under the Compassionate Use of Medical Cannabis Pilot Program Act. The amount of the surcharge is equal to the amount of federal income tax liability for the taxable year attributable to those sales and exchanges. The surcharge imposed does not apply if:

(1) the medical cannabis cultivation center registration, medical cannabis dispensary

registration, or the property of a registration is transferred as a result of any of the following:

(A) bankruptcy, a receivership, or a debt adjustment initiated by or against the initial registration or the substantial owners of the initial registration;

(B) cancellation, revocation, or termination of any registration by the Illinois Department of Public Health;

(C) a determination by the Illinois Department of Public Health that transfer of the registration is in the best interests of Illinois qualifying patients as defined by the Compassionate Use of Medical Cannabis Pilot Program Act;

(D) the death of an owner of the equity interest in a registrant;

(E) the acquisition of a controlling interest in the stock or substantially all of the assets of a publicly traded company;

(F) a transfer by a parent company to a wholly owned subsidiary; or

(G) the transfer or sale to or by one person to another person where both persons were initial owners of the registration when the registration was issued; or

(2) the cannabis cultivation center registration, medical cannabis dispensary registration, or the controlling interest in a registrant's property is transferred in a transaction to lineal descendants in which no gain or loss is recognized or as a result of a transaction in accordance with Section 351 of the Internal Revenue Code in which no gain or loss is recognized.

(Source: P.A. 97-2, eff. 5-6-11; 97-636, eff. 6-1-12; 97-905, eff. 8-7-12; 98-109, eff. 7-25-13; 98-122, eff. 1-1-14; 98-756, eff. 7-16-14.)

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

Sec. 203. Base income defined.

(a) Individuals.

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

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

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

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

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

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

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

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

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

(D-16) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (Z) with respect to that property.

If the taxpayer continues to own property through the last day of the last tax year

for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was allowed in any taxable year to make a subtraction modification under subparagraph (Z), then an amount equal to that subtraction modification.

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

(D-17) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

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

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

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

(b) the transaction giving rise to the interest expense between the taxpayer

and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects an arm's-length interest rate and terms; or

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

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

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

(D-18) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does

not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

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

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

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

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

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

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

(D-19) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(a)(2)(D-17) or Section 203(a)(2)(D-18) of this Act.

(D-20) For taxable years beginning on or after January 1, 2002 and ending on or before December 31, 2006, in the case of a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act or (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B). For taxable years beginning on or after January 1, 2007, in the case of a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code, other than (i) a distribution from a College Savings Pool created under Section 16.5 of the State Treasurer Act, (ii) a distribution from the Illinois Prepaid Tuition Trust Fund, or (iii) a distribution from a qualified tuition program under Section 529 of the Internal Revenue Code that (I) adopts and determines that its offering materials comply with the College Savings Plans Network's disclosure principles and (II) has made reasonable efforts to inform in-state residents of the existence of in-state qualified tuition programs by informing Illinois residents directly and, where applicable, to inform financial intermediaries distributing the

program to inform in-state residents of the existence of in-state qualified tuition programs at least annually, an amount equal to the amount excluded from gross income under Section 529(c)(3)(B).

For the purposes of this subparagraph (D-20), a qualified tuition program has made reasonable efforts if it makes disclosures (which may use the term "in-state program" or "in-state plan" and need not specifically refer to Illinois or its qualified programs by name) (i) directly to prospective participants in its offering materials or makes a public disclosure, such as a website posting; and (ii) where applicable, to intermediaries selling the out-of-state program in the same manner that the out-of-state program distributes its offering materials;

(D-21) For taxable years beginning on or after January 1, 2007, in the case of transfer of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code that is administered by the State to an out-of-state program, an amount equal to the amount of moneys previously deducted from base income under subsection (a)(2)(Y) of this Section;

(D-22) For taxable years beginning on or after January 1, 2009, in the case of a nonqualified withdrawal or refund of moneys from a qualified tuition program under Section 529 of the Internal Revenue Code administered by the State that is not used for qualified expenses at an eligible education institution, an amount equal to the contribution component of the nonqualified withdrawal or refund that was previously deducted from base income under subsection (a)(2)(y) of this Section, provided that the withdrawal or refund did not result from the beneficiary's death or disability;

(D-23) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(D-24) For taxable years beginning on or after January 1, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;
and by deducting from the total so obtained the sum of the following amounts:

(E) For taxable years ending before December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being on active duty in the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 1971 or thereafter for annual training performed pursuant to Sections 502 and 503, Title 32, United States Code as a member of the Illinois National Guard or, beginning with taxable years ending on or after December 31, 2007, the National Guard of any other state. For taxable years ending on or after December 31, 2001, any amount included in such total in respect of any compensation (including but not limited to any compensation paid or accrued to a serviceman while a prisoner of war or missing in action) paid to a resident by reason of being a member of any component of the Armed Forces of the United States and in respect of any compensation paid or accrued to a resident who as a governmental employee was a prisoner of war or missing in action, and in respect of any compensation paid to a resident in 2001 or thereafter by reason of being a member of the Illinois National Guard or, beginning with taxable years ending on or after December 31, 2007, the National Guard of any other state. The provisions of this subparagraph (E) are exempt from the provisions of Section 250;

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

(G) The valuation limitation amount;

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

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

(J) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act, and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (J) is exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total that were paid by a

corporation that conducts business operations in a federally designated Foreign Trade Zone or Sub-Zone and that is designated a High Impact Business located in Illinois; provided that dividends eligible for the deduction provided in subparagraph (J) of paragraph (2) of this subsection shall not be eligible for the deduction provided under this subparagraph (K);

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

(M) With the exception of any amounts subtracted under subparagraph (N), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2), and 265(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

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

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

(P) An amount equal to the amount of the deduction used to compute the federal income tax credit for restoration of substantial amounts held under claim of right for the taxable year pursuant to Section 1341 of the Internal Revenue Code or of any itemized deduction taken from adjusted gross income in the computation of taxable income for restoration of substantial amounts held under claim of right for the taxable year;

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

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

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

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

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

(V) Beginning with tax years ending on or after December 31, 1995 and ending with tax years ending on or before December 31, 2004, an amount equal to the amount paid by a taxpayer who is a self-employed taxpayer, a partner of a partnership, or a shareholder in a Subchapter S corporation for health insurance or long-term care insurance for that taxpayer or that taxpayer's spouse or dependents, to the extent that the amount paid for that health insurance or long-term care insurance may be deducted under Section 213 of the Internal Revenue Code, has not been deducted on the federal income tax return of the taxpayer, and does not exceed the taxable income attributable to that taxpayer's income, self-employment income, or Subchapter S corporation income; except that no deduction shall be allowed under this item (V) if the taxpayer is eligible to participate in any health insurance or long-term care insurance plan of an employer of the taxpayer or the taxpayer's spouse. The amount of the health insurance and long-term care insurance subtracted under this item (V) shall be determined by multiplying total health insurance and long-term care insurance premiums paid by the taxpayer times a number that represents the fractional percentage of eligible medical expenses

under Section 213 of the Internal Revenue Code of 1986 not actually deducted on the taxpayer's federal income tax return;

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

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

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

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

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

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

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

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

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

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

(AA) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year

for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-15), then an amount equal to that addition modification.

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

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

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

(CC) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of that addition modification, and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of that addition modification. This subparagraph (CC) is exempt from the provisions of Section 250;

(DD) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-17) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (DD) is exempt from the provisions of Section 250;

(EE) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(a)(2)(D-18) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (EE) is exempt from the provisions of Section 250;

(FF) An amount equal to any amount awarded to the taxpayer during the taxable year by the Court of Claims under subsection (c) of Section 8 of the Court of Claims Act for time unjustly served in a State prison. This subparagraph (FF) is exempt from the provisions of Section 250; and

(GG) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(a)(2)(D-19), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (GG), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (GG). This subparagraph (GG) is exempt from the provisions of Section 250.

(b) Corporations.

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

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

(A) An amount equal to all amounts paid or accrued to the taxpayer as interest and

all distributions received from regulated investment companies during the taxable year to the extent excluded from gross income in the computation of taxable income;

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

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

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

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

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

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

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

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

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

(E-11) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (T) with respect to that property.

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

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

(E-12) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code

and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

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

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

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

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

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

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

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

(E-13) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

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

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

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

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

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

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

(E-14) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(b)(2)(E-12) or Section 203(b)(2)(E-13) of this Act;

(E-15) For taxable years beginning after December 31, 2008, any deduction for dividends paid by a captive real estate investment trust that is allowed to a real estate investment trust under Section 857(b)(2)(B) of the Internal Revenue Code for dividends paid;

(E-16) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(E-17) For taxable years beginning on or after January 1, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

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

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

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

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

(I) With the exception of any amounts subtracted under subparagraph (J), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a) (2), and 265(a)(2) and amounts disallowed as interest expense by Section 291(a)(3) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(a)(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, 291(a)(3), and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, for tax years ending on or after December 31, 2011, amounts disallowed as deductions by Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code and the policyholders' share of tax-exempt interest of a life insurance company under Section 807(a)(2)(B) of the Internal Revenue Code (in the case of a life insurance company with gross income from a decrease in reserves for the tax year) or Section 807(b)(1)(B) of the Internal Revenue Code (in the case of a life insurance company allowed a deduction for an increase in reserves for the tax year); the provisions of this subparagraph are exempt from the provisions of Section 250;

(J) An amount equal to all amounts included in such total which are exempt from

taxation by this State either by reason of its statutes or Constitution or by reason of the Constitution, treaties or statutes of the United States; provided that, in the case of any statute of this State that exempts income derived from bonds or other obligations from the tax imposed under this Act, the amount exempted shall be the interest net of bond premium amortization;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (K) is exempt from the provisions of Section 250;

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

(M) For any taxpayer that is a financial organization within the meaning of Section 304(c) of this Act, an amount included in such total as interest income from a loan or loans made by such taxpayer to a borrower, to the extent that such a loan is secured by property which is eligible for the River Edge Redevelopment Zone Investment Credit. To determine the portion of a loan or loans that is secured by property eligible for a Section 201(f) investment credit to the borrower, the entire principal amount of the loan or loans between the taxpayer and the borrower should be divided into the basis of the Section 201(f) investment credit property which secures the loan or loans, using for this purpose the original basis of such property on the date that it was placed in service in the River Edge Redevelopment Zone. The subtraction modification available to taxpayer in any year under this subsection shall be that portion of the total interest paid by the borrower with respect to such loan attributable to the eligible property as calculated under the previous sentence. This subparagraph (M) is exempt from the provisions of Section 250;

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

(N) Two times any contribution made during the taxable year to a designated zone organization to the extent that the contribution (i) qualifies as a charitable contribution under subsection (c) of Section 170 of the Internal Revenue Code and (ii) must, by its terms, be used for a project approved by the Department of Commerce and Economic Opportunity under Section 11 of the Illinois Enterprise Zone Act or under Section 10-10 of the River Edge Redevelopment Zone Act. This subparagraph (N) is exempt from the provisions of Section 250;

(O) An amount equal to: (i) 85% for taxable years ending on or before December 31, 1992, or, a percentage equal to the percentage allowable under Section 243(a)(1) of the Internal Revenue Code of 1986 for taxable years ending after December 31, 1992, of the amount by which dividends included in taxable income and received from a corporation that is not created or organized under the laws of the United States or any state or political subdivision thereof, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 965 of the Internal Revenue Code, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such dividends, and including, for taxable years ending on or after December 31, 2008, dividends received from a captive real estate investment trust; plus (ii) 100% of the amount by which dividends, included in taxable income and received, including, for taxable years ending on or after December 31, 1988, dividends received or deemed received or paid or deemed paid under Sections 951 through 964 of the Internal Revenue Code and including, for taxable years ending on or after

December 31, 2008, dividends received from a captive real estate investment trust, from any such corporation specified in clause (i) that would but for the provisions of Section 1504 (b) (3) of the Internal Revenue Code be treated as a member of the affiliated group which includes the dividend recipient, exceed the amount of the modification provided under subparagraph (G) of paragraph (2) of this subsection (b) which is related to such dividends. This subparagraph (O) is exempt from the provisions of Section 250 of this Act;

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

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

(R) On and after July 20, 1999, in the case of an attorney-in-fact with respect to whom an interinsurer or a reciprocal insurer has made the election under Section 835 of the Internal Revenue Code, 26 U.S.C. 835, an amount equal to the excess, if any, of the amounts paid or incurred by that interinsurer or reciprocal insurer in the taxable year to the attorney-in-fact over the deduction allowed to that interinsurer or reciprocal insurer with respect to the attorney-in-fact under Section 835(b) of the Internal Revenue Code for the taxable year; the provisions of this subparagraph are exempt from the provisions of Section 250;

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

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

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

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

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

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

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

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

(U) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (E-10), then an amount equal to that addition modification.

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

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

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

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

into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification, and (iii) any insurance premium income (net of deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-19), Section 203(b)(2)(E-14), Section 203(c)(2)(G-14), or Section 203(d)(2)(D-9), but not to exceed the amount of that addition modification. This subparagraph (V) is exempt from the provisions of Section 250;

(W) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-12) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (W) is exempt from the provisions of Section 250;

(X) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(b)(2)(E-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (X) is exempt from the provisions of Section 250;

(Y) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(b)(2)(E-14), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (Y), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250; and

(Z) The difference between the nondeductible controlled foreign corporation dividends under Section 965(e)(3) of the Internal Revenue Code over the taxable income of the taxpayer, computed without regard to Section 965(e)(2)(A) of the Internal Revenue Code, and without regard to any net operating loss deduction. This subparagraph (Z) is exempt from the provisions of Section 250.

(3) Special rule. For purposes of paragraph (2) (A), "gross income" in the case of a life insurance company, for tax years ending on and after December 31, 1994, and prior to December 31, 2011, shall mean the gross investment income for the taxable year and, for tax years ending on or after December 31, 2011, shall mean all amounts included in life insurance gross income under Section 803(a)(3) of the Internal Revenue Code.

(c) Trusts and estates.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(G-11) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (R) with respect to that property.

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

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

(G-12) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including

amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

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

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

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

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

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

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

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

(G-13) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes: (1) expenses, losses, and costs for or related to the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets.

This paragraph shall not apply to the following:

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

(ii) any item of intangible expense or cost paid, accrued, or incurred,

directly or indirectly, if the taxpayer can establish, based on a preponderance of the evidence, both of the following:

- (a) the person during the same taxable year paid, accrued, or incurred, the intangible expense or cost to a person that is not a related member, and
- (b) the transaction giving rise to the intangible expense or cost between the taxpayer and the person did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arm's-length terms; or
- (iii) any item of intangible expense or cost paid, accrued, or incurred, directly or indirectly, from a transaction with a person if the taxpayer establishes by clear and convincing evidence, that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f);

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

(G-14) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(c)(2)(G-12) or Section 203(c)(2)(G-13) of this Act;

(G-15) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(G-16) For taxable years beginning on or after January 1, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

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

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

(I) The valuation limitation amount;

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

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

(L) With the exception of any amounts subtracted under subparagraph (K), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a)(2) and 265(a)(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, (iii) for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount

included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(M) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations in a River Edge Redevelopment Zone or zones. This subparagraph (M) is exempt from the provisions of Section 250;

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

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

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

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

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

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

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

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

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

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

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

(S) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

If the taxpayer continues to own property through the last day of the last tax year

for which the taxpayer may claim a depreciation deduction for federal income tax purposes and for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (G-10), then an amount equal to that addition modification.

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

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

(T) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification. This subparagraph (T) is exempt from the provisions of Section 250;

(U) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-12) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (U) is exempt from the provisions of Section 250;

(V) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(c)(2)(G-13) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same foreign person. This subparagraph (V) is exempt from the provisions of Section 250;

(W) in the case of an estate, an amount equal to all amounts included in such total pursuant to the provisions of Section 111 of the Internal Revenue Code as a recovery of items previously deducted by the decedent from adjusted gross income in the computation of taxable income. This subparagraph (W) is exempt from Section 250;

(X) an amount equal to the refund included in such total of any tax deducted for federal income tax purposes, to the extent that deduction was added back under subparagraph (F). This subparagraph (X) is exempt from the provisions of Section 250; and

(Y) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(c)(2)(G-14), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (Y), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (Y). This subparagraph (Y) is exempt from the provisions of Section 250.

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

(d) Partnerships.

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

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

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

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

(C) The amount of deductions allowed to the partnership pursuant to Section 707 (c) of the Internal Revenue Code in calculating its taxable income;

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

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

(D-6) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to the aggregate amount of the deductions taken in all taxable years under subparagraph (O) with respect to that property.

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

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

(D-7) An amount equal to the amount otherwise allowed as a deduction in computing base income for interest paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact the foreign person's business activity outside the United States is 80% or more of the foreign person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the interest was paid, accrued, or incurred.

This paragraph shall not apply to the following:

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

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

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

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

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

(iv) an item of interest paid, accrued, or incurred, directly or indirectly, to

a person if the taxpayer establishes by clear and convincing evidence that the adjustments are unreasonable; or if the taxpayer and the Director agree in writing to the application or use of an alternative method of apportionment under Section 304(f).

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

(D-8) An amount equal to the amount of intangible expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, (i) for taxable years ending on or after December 31, 2004, to a foreign person who would be a member of the same unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income pursuant to Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the intangible expenses and costs were directly or indirectly paid, incurred or accrued. The preceding sentence shall not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d)(2)(D-7) of this Act. As used in this subparagraph, the term "intangible expenses and costs" includes (1) expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; (2) losses incurred, directly or indirectly, from factoring transactions or discounting transactions; (3) royalty, patent, technical, and copyright fees; (4) licensing fees; and (5) other similar expenses and costs. For purposes of this subparagraph, "intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets;

This paragraph shall not apply to the following:

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

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

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

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

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

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

(D-9) For taxable years ending on or after December 31, 2008, an amount equal to the amount of insurance premium expenses and costs otherwise allowed as a deduction in computing base income, and that were paid, accrued, or incurred, directly or indirectly, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under

Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304. The addition modification required by this subparagraph shall be reduced to the extent that dividends were included in base income of the unitary group for the same taxable year and received by the taxpayer or by a member of the taxpayer's unitary business group (including amounts included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code) with respect to the stock of the same person to whom the premiums and costs were directly or indirectly paid, incurred, or accrued. The preceding sentence does not apply to the extent that the same dividends caused a reduction to the addition modification required under Section 203(d)(2)(D-7) or Section 203(d)(2)(D-8) of this Act;

(D-10) An amount equal to the credit allowable to the taxpayer under Section 218(a) of this Act, determined without regard to Section 218(c) of this Act;

(D-11) For taxable years beginning on or after January 1, 2017, an amount equal to the deduction allowed under Section 199 of the Internal Revenue Code for the taxable year;

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

(E) The valuation limitation amount;

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

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

(H) Any income of the partnership which constitutes personal service income as defined in Section 1348 (b) (1) of the Internal Revenue Code (as in effect December 31, 1981) or a reasonable allowance for compensation paid or accrued for services rendered by partners to the partnership, whichever is greater; this subparagraph (H) is exempt from the provisions of Section 250;

(I) An amount equal to all amounts of income distributable to an entity subject to the Personal Property Tax Replacement Income Tax imposed by subsections (c) and (d) of Section 201 of this Act including amounts distributable to organizations exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code; this subparagraph (I) is exempt from the provisions of Section 250;

(J) With the exception of any amounts subtracted under subparagraph (G), an amount equal to the sum of all amounts disallowed as deductions by (i) Sections 171(a) (2), and 265(2) of the Internal Revenue Code, and all amounts of expenses allocable to interest and disallowed as deductions by Section 265(1) of the Internal Revenue Code; and (ii) for taxable years ending on or after August 13, 1999, Sections 171(a)(2), 265, 280C, and 832(b)(5)(B)(i) of the Internal Revenue Code, plus, (iii) for taxable years ending on or after December 31, 2011, Section 45G(e)(3) of the Internal Revenue Code and, for taxable years ending on or after December 31, 2008, any amount included in gross income under Section 87 of the Internal Revenue Code; the provisions of this subparagraph are exempt from the provisions of Section 250;

(K) An amount equal to those dividends included in such total which were paid by a corporation which conducts business operations in a River Edge Redevelopment Zone or zones created under the River Edge Redevelopment Zone Act and conducts substantially all of its operations from a River Edge Redevelopment Zone or zones. This subparagraph (K) is exempt from the provisions of Section 250;

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

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

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

(O) For taxable years 2001 and thereafter, for the taxable year in which the bonus

depreciation deduction is taken on the taxpayer's federal income tax return under subsection (k) of Section 168 of the Internal Revenue Code and for each applicable taxable year thereafter, an amount equal to "x", where:

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

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

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

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

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

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

(P) If the taxpayer sells, transfers, abandons, or otherwise disposes of property for which the taxpayer was required in any taxable year to make an addition modification under subparagraph (D-5), then an amount equal to that addition modification.

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

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

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

(Q) The amount of (i) any interest income (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-17), 203(b)(2)(E-12), 203(c)(2)(G-12), or 203(d)(2)(D-7), but not to exceed the amount of such addition modification and (ii) any income from intangible property (net of the deductions allocable thereto) taken into account for the taxable year with respect to a transaction with a taxpayer that is required to make an addition modification with respect to such transaction under Section 203(a)(2)(D-18), 203(b)(2)(E-13), 203(c)(2)(G-13), or 203(d)(2)(D-8), but not to exceed the amount of such addition modification. This subparagraph (Q) is exempt from Section 250;

(R) An amount equal to the interest income taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section 203(d)(2)(D-7) for interest paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (R) is exempt from Section 250;

(S) An amount equal to the income from intangible property taken into account for the taxable year (net of the deductions allocable thereto) with respect to transactions with (i) a foreign person who would be a member of the taxpayer's unitary business group but for the fact that the foreign person's business activity outside the United States is 80% or more of that person's total business activity and (ii) for taxable years ending on or after December 31, 2008, to a person who would be a member of the same unitary business group but for the fact that the person is prohibited under Section 1501(a)(27) from being included in the unitary business group because he or she is ordinarily required to apportion business income under different subsections of Section 304, but not to exceed the addition modification required to be made for the same taxable year under Section

203(d)(2)(D-8) for intangible expenses and costs paid, accrued, or incurred, directly or indirectly, to the same person. This subparagraph (S) is exempt from Section 250; and

(T) For taxable years ending on or after December 31, 2011, in the case of a taxpayer who was required to add back any insurance premiums under Section 203(d)(2)(D-9), such taxpayer may elect to subtract that part of a reimbursement received from the insurance company equal to the amount of the expense or loss (including expenses incurred by the insurance company) that would have been taken into account as a deduction for federal income tax purposes if the expense or loss had been uninsured. If a taxpayer makes the election provided for by this subparagraph (T), the insurer to which the premiums were paid must add back to income the amount subtracted by the taxpayer pursuant to this subparagraph (T). This subparagraph (T) is exempt from the provisions of Section 250.

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

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

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

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

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

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

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

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

(F) Cooperatives. In the case of a cooperative corporation or association, the taxable income of such organization determined in accordance with the provisions of Section 1381 through 1388 of the Internal Revenue Code, but without regard to the prohibition against offsetting losses from patronage activities against income from nonpatronage activities; except that a cooperative corporation or association may make an election to follow its federal income tax

treatment of patronage losses and nonpatronage losses. In the event such election is made, such losses shall be computed and carried over in a manner consistent with subsection (a) of Section 207 of this Act and apportioned by the apportionment factor reported by the cooperative on its Illinois income tax return filed for the taxable year in which the losses are incurred. The election shall be effective for all taxable years with original returns due on or after the date of the election. In addition, the cooperative may file an amended return or returns, as allowed under this Act, to provide that the election shall be effective for losses incurred or carried forward for taxable years occurring prior to the date of the election. Once made, the election may only be revoked upon approval of the Director. The Department shall adopt rules setting forth requirements for documenting the elections and any resulting Illinois net loss and the standards to be used by the Director in evaluating requests to revoke elections. Public Act 96-932 is declaratory of existing law;

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

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

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

(f) Valuation limitation amount.

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

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

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

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

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

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

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

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

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

(h) Legislative intention. Except as expressly provided by this Section there shall be no modifications or limitations on the amounts of income, gain, loss or deduction taken into account in determining gross income, adjusted gross income or taxable income for federal income tax purposes for the taxable year, or in the amount of such items entering into the computation of base income and net income under this Act for such taxable year, whether in respect of property values as of August 1, 1969 or otherwise.

(Source: P.A. 96-45, eff. 7-15-09; 96-120, eff. 8-4-09; 96-198, eff. 8-10-09; 96-328, eff. 8-11-09; 96-520, eff. 8-14-09; 96-835, eff. 12-16-09; 96-932, eff. 1-1-11; 96-935, eff. 6-21-10; 96-1214, eff. 7-22-10; 97-333, eff. 8-12-11; 97-507, eff. 8-23-11; 97-905, eff. 8-7-12.)

(35 ILCS 5/204) (from Ch. 120, par. 2-204)

Sec. 204. Standard Exemption.

(a) Allowance of exemption. In computing net income under this Act, there shall be allowed as an exemption the sum of the amounts determined under subsections (b), (c) and (d), multiplied by a fraction the numerator of which is the amount of the taxpayer's base income allocable to this State for the taxable year and the denominator of which is the taxpayer's total base income for the taxable year.

(b) Basic amount. For the purpose of subsection (a) of this Section, except as provided by subsection (a) of Section 205 and in this subsection, each taxpayer shall be allowed a basic amount of \$1000, except that for corporations the basic amount shall be zero for tax years ending on or after December 31, 2003, and for individuals the basic amount shall be:

(1) for taxable years ending on or after December 31, 1998 and prior to December 31, 1999, \$1,300;

(2) for taxable years ending on or after December 31, 1999 and prior to December 31, 2000, \$1,650;

(3) for taxable years ending on or after December 31, 2000 and prior to December 31, 2012, \$2,000;

(4) for taxable years ending on or after December 31, 2012 and prior to December 31, 2013, \$2,050;

(5) for taxable years ending on or after December 31, 2013, \$2,050 plus the cost-of-living adjustment under subsection (d-5).

For taxable years ending on or after December 31, 1992, a taxpayer whose Illinois base income exceeds the basic amount and who is claimed as a dependent on another person's tax return under the Internal Revenue Code shall not be allowed any basic amount under this subsection.

(c) Additional amount for individuals. In the case of an individual taxpayer, there shall be allowed for the purpose of subsection (a), in addition to the basic amount provided by subsection (b), an additional exemption equal to the basic amount for each exemption in excess of one allowable to such individual taxpayer for the taxable year under Section 151 of the Internal Revenue Code.

(d) Additional exemptions for an individual taxpayer and his or her spouse. In the case of an individual taxpayer and his or her spouse, he or she shall each be allowed additional exemptions as follows:

(1) Additional exemption for taxpayer or spouse 65 years of age or older.

(A) For taxpayer. An additional exemption of \$1,000 for the taxpayer if he or she has attained the age of 65 before the end of the taxable year.

(B) For spouse when a joint return is not filed. An additional exemption of \$1,000 for the spouse of the taxpayer if a joint return is not made by the taxpayer and his spouse, and if the spouse has attained the age of 65 before the end of such taxable year, and, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(2) Additional exemption for blindness of taxpayer or spouse.

(A) For taxpayer. An additional exemption of \$1,000 for the taxpayer if he or she is blind at the end of the taxable year.

(B) For spouse when a joint return is not filed. An additional exemption of \$1,000 for the spouse of the taxpayer if a separate return is made by the taxpayer, and if the spouse is blind and, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer. For purposes of this paragraph, the determination of whether

the spouse is blind shall be made as of the end of the taxable year of the taxpayer; except that if the spouse dies during such taxable year such determination shall be made as of the time of such death.

(C) Blindness defined. For purposes of this subsection, an individual is blind only

if his or her central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if his or her visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual fields subtends an angle no greater than 20 degrees.

(d-5) Cost-of-living adjustment. For purposes of item (5) of subsection (b), the cost-of-living adjustment for any calendar year and for taxable years ending prior to the end of the subsequent calendar year is equal to \$2,050 times the percentage (if any) by which:

(1) the Consumer Price Index for the preceding calendar year, exceeds

(2) the Consumer Price Index for the calendar year 2011.

The Consumer Price Index for any calendar year is the average of the Consumer Price Index as of the close of the 12-month period ending on August 31 of that calendar year.

The term "Consumer Price Index" means the last Consumer Price Index for All Urban Consumers published by the United States Department of Labor or any successor agency.

If any cost-of-living adjustment is not a multiple of \$25, that adjustment shall be rounded to the next lowest multiple of \$25.

(e) Cross reference. See Article 3 for the manner of determining base income allocable to this State.

(f) Application of Section 250. Section 250 does not apply to the amendments to this Section made by Public Act 90-613.

(g) Notwithstanding any other provision of law, for taxable years beginning on or after January 1, 2018, no taxpayer may claim an exemption under this Section if the taxpayer's adjusted gross income for the taxable year exceeds (i) \$500,000, in the case of spouses filing a joint federal tax return or (ii) \$250,000, in the case of all other taxpayers.

(Source: P.A. 97-507, eff. 8-23-11; 97-652, eff. 6-1-12.)

(35 ILCS 5/208) (from Ch. 120, par. 2-208)

Sec. 208. Tax credit for residential real property taxes. Beginning with tax years ending on or after December 31, 1991, every individual taxpayer shall be entitled to a tax credit equal to 5% of real property taxes paid by such taxpayer during the taxable year on the principal residence of the taxpayer. In the case of multi-unit or multi-use structures and farm dwellings, the taxes on the taxpayer's principal residence shall be that portion of the total taxes which is attributable to such principal residence. Notwithstanding any other provision of law, for taxable years beginning on or after January 1, 2018, no taxpayer may claim a credit under this Section if the taxpayer's adjusted gross income for the taxable year exceeds (i) \$500,000, in the case of spouses filing a joint federal tax return, or (ii) \$250,000, in the case of all other taxpayers.

(Source: P.A. 87-17.)

(35 ILCS 5/212)

Sec. 212. Earned income tax credit.

(a) With respect to the federal earned income tax credit allowed for the taxable year under Section 32 of the federal Internal Revenue Code, 26 U.S.C. 32, each individual taxpayer is entitled to a credit against the tax imposed by subsections (a) and (b) of Section 201 in an amount equal to (i) 5% of the federal tax credit for each taxable year beginning on or after January 1, 2000 and ending prior to December 31, 2012, (ii) 7.5% of the federal tax credit for each taxable year beginning on or after January 1, 2012 and ending prior to December 31, 2013, and (iii) 10% of the federal tax credit for each taxable year beginning on or after January 1, 2013 and beginning prior to January 1, 2017, and (iv) 15% of the federal tax credit for each taxable year beginning on or after January 1, 2017.

For a non-resident or part-year resident, the amount of the credit under this Section shall be in proportion to the amount of income attributable to this State.

(b) For taxable years beginning before January 1, 2003, in no event shall a credit under this Section reduce the taxpayer's liability to less than zero. For each taxable year beginning on or after January 1, 2003, if the amount of the credit exceeds the income tax liability for the applicable tax year, then the excess credit shall be refunded to the taxpayer. The amount of a refund shall not be included in the taxpayer's income or resources for the purposes of determining eligibility or benefit level in any means-tested benefit program administered by a governmental entity unless required by federal law.

(c) This Section is exempt from the provisions of Section 250.

(Source: P.A. 97-652, eff. 6-1-12.)

(35 ILCS 5/222)

Sec. 222. Live theater production credit.

(a) For tax years beginning on or after January 1, 2012 and beginning prior to January 1, 2027, a taxpayer who has received a tax credit award under the Live Theater Production Tax Credit Act is entitled to a

credit against the taxes imposed under subsections (a) and (b) of Section 201 of this Act in an amount determined under that Act by the Department of Commerce and Economic Opportunity.

(b) If the taxpayer is a partnership, limited liability partnership, limited liability company, or Subchapter S corporation, the tax credit award is allowed to the partners, unit holders, or shareholders in accordance with the determination of income and distributive share of income under Sections 702 and 704 and Subchapter S of the Internal Revenue Code.

(c) A sale, assignment, or transfer of the tax credit award may be made by the taxpayer earning the credit within one year after the credit is awarded in accordance with rules adopted by the Department of Commerce and Economic Opportunity.

(d) The Department of Revenue, in cooperation with the Department of Commerce and Economic Opportunity, shall adopt rules to enforce and administer the provisions of this Section.

(e) The tax credit award may not be carried back. If the amount of the credit exceeds the tax liability for the year, the excess may be carried forward and applied to the tax liability of the 5 tax years following the excess credit year. The tax credit award shall be applied to the earliest year for which there is a tax liability. If there are credits from more than one tax year that are available to offset liability, the earlier credit shall be applied first. In no event may a credit under this Section reduce the taxpayer's liability to less than zero. (Source: P.A. 97-636, eff. 6-1-12.)

(35 ILCS 5/225 new)

Sec. 225. Credit for instructional materials and supplies. For taxable years beginning on and after January 1, 2017, a taxpayer shall be allowed a credit in the amount paid by the taxpayer during the taxable year for instructional materials and supplies with respect to classroom based instruction in a qualified school, or \$250, whichever is less, provided that the taxpayer is a teacher, instructor, counselor, principal, or aide in a qualified school for at least 900 hours during a school year.

The credit may not be carried back and may not reduce the taxpayer's liability to less than zero. If the amount of the credit exceeds the tax liability for the year, the excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The tax credit shall be applied to the earliest year for which there is a tax liability. If there are credits for more than one year that are available to offset a liability, the earlier credit shall be applied first.

For purposes of this Section, the term "materials and supplies" means amounts paid for instructional materials or supplies that are designated for classroom use in any qualified school. For purposes of this Section, the term "qualified school" means a public school or non-public school located in Illinois.

This Section is exempt from the provisions of Section 250.

(35 ILCS 5/804) (from Ch. 120, par. 8-804)

Sec. 804. Failure to Pay Estimated Tax.

(a) In general. In case of any underpayment of estimated tax by a taxpayer, except as provided in subsection (d) or (e), the taxpayer shall be liable to a penalty in an amount determined at the rate prescribed by Section 3-3 of the Uniform Penalty and Interest Act upon the amount of the underpayment (determined under subsection (b)) for each required installment.

(b) Amount of underpayment. For purposes of subsection (a), the amount of the underpayment shall be the excess of:

(1) the amount of the installment which would be required to be paid under subsection (c), over

(2) the amount, if any, of the installment paid on or before the last date prescribed for payment.

(c) Amount of Required Installments.

(1) Amount.

(A) In General. Except as provided in paragraphs (2) and (3), the amount of any required installment shall be 25% of the required annual payment.

(B) Required Annual Payment. For purposes of subparagraph (A), the term "required annual payment" means the lesser of:

(i) 90% of the tax shown on the return for the taxable year, or if no return is filed, 90% of the tax for such year;

(ii) for installments due prior to February 1, 2011, and after January 31, 2012, 100% of the tax shown on the return of the taxpayer for the preceding taxable year if a return showing a liability for tax was filed by the taxpayer for the preceding taxable year and such preceding year was a taxable year of 12 months; or

(iii) for installments due after January 31, 2011, and prior to February 1,

2012, 150% of the tax shown on the return of the taxpayer for the preceding taxable year if a return showing a liability for tax was filed by the taxpayer for the preceding taxable year and such preceding year was a taxable year of 12 months.

(2) Lower Required Installment where Annualized Income Installment is Less Than Amount Determined Under Paragraph (1).

(A) In General. In the case of any required installment if a taxpayer establishes that the annualized income installment is less than the amount determined under paragraph (1),

- (i) the amount of such required installment shall be the annualized income installment, and
- (ii) any reduction in a required installment resulting from the application of this subparagraph shall be recaptured by increasing the amount of the next required installment determined under paragraph (1) by the amount of such reduction, and by increasing subsequent required installments to the extent that the reduction has not previously been recaptured under this clause.

(B) Determination of Annualized Income Installment. In the case of any required installment, the annualized income installment is the excess, if any, of:

- (i) an amount equal to the applicable percentage of the tax for the taxable year computed by placing on an annualized basis the net income for months in the taxable year ending before the due date for the installment, over
- (ii) the aggregate amount of any prior required installments for the taxable year.

(C) Applicable Percentage.

In the case of the following required installments:

	The applicable percentage is:
1st	22.5%
2nd	45%
3rd	67.5%
4th	90%

(D) Annualized Net Income; Individuals. For individuals, net income shall be placed on an annualized basis by:

- (i) multiplying by 12, or in the case of a taxable year of less than 12 months, by the number of months in the taxable year, the net income computed without regard to the standard exemption for the months in the taxable year ending before the month in which the installment is required to be paid;
- (ii) dividing the resulting amount by the number of months in the taxable year ending before the month in which such installment date falls; and
- (iii) deducting from such amount the standard exemption allowable for the taxable year, such standard exemption being determined as of the last date prescribed for payment of the installment.

(E) Annualized Net Income; Corporations. For corporations, net income shall be placed on an annualized basis by multiplying by 12 the taxable income

- (i) for the first 3 months of the taxable year, in the case of the installment required to be paid in the 4th month,
- (ii) for the first 3 months or for the first 5 months of the taxable year, in the case of the installment required to be paid in the 6th month,
- (iii) for the first 6 months or for the first 8 months of the taxable year, in the case of the installment required to be paid in the 9th month, and
- (iv) for the first 9 months or for the first 11 months of the taxable year, in the case of the installment required to be paid in the 12th month of the taxable year, then dividing the resulting amount by the number of months in the taxable year (3, 5, 6, 8, 9, or 11 as the case may be).

(3) Notwithstanding any other provision of this subsection (c), in the case of a federally regulated exchange that elects to apportion its income under Section 304(c-1) of this Act, the amount of each required installment due prior to June 30 of the first taxable year to which the election applies shall be 25% of the tax that would have been shown on the return for that taxable year if the taxpayer had not made such election.

(d) Exceptions. Notwithstanding the provisions of the preceding subsections, the penalty imposed by subsection (a) shall not be imposed if the taxpayer was not required to file an Illinois income tax return for the preceding taxable year, or, for individuals, if the taxpayer had no tax liability for the preceding

taxable year and such year was a taxable year of 12 months. The penalty imposed by subsection (a) shall also not be imposed on any underpayments of estimated tax due before the effective date of this amendatory Act of 1998 which underpayments are solely attributable to the change in apportionment from subsection (a) to subsection (h) of Section 304. The provisions of this amendatory Act of 1998 apply to tax years ending on or after December 31, 1998.

(e) The penalty imposed for underpayment of estimated tax by subsection (a) of this Section shall not be imposed to the extent that the Director or his or her designate determines, pursuant to Section 3-8 of the Uniform Penalty and Interest Act that the penalty should not be imposed.

(f) Definition of tax. For purposes of subsections (b) and (c), the term "tax" means the excess of the tax imposed under Article 2 of this Act, over the amounts credited against such tax under Sections 601(b) (3) and (4).

(g) Application of Section in case of tax withheld under Article 7. For purposes of applying this Section:

(1) tax withheld from compensation for the taxable year shall be deemed a payment of estimated tax, and an equal part of such amount shall be deemed paid on each installment date for such taxable year, unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case the amounts so withheld shall be deemed payments of estimated tax on the dates on which such amounts were actually withheld;

(2) amounts timely paid by a partnership, Subchapter S corporation, or trust on behalf of a partner, shareholder, or beneficiary pursuant to subsection (f) of Section 502 or Section 709.5 and claimed as a payment of estimated tax shall be deemed a payment of estimated tax made on the last day of the taxable year of the partnership, Subchapter S corporation, or trust for which the income from the withholding is made was computed; and

(3) all other amounts pursuant to Article 7 shall be deemed a payment of estimated tax on the date the payment is made to the taxpayer of the amount from which the tax is withheld.

(g-5) Amounts withheld under the State Salary and Annuity Withholding Act. An individual who has amounts withheld under paragraph (10) of Section 4 of the State Salary and Annuity Withholding Act may elect to have those amounts treated as payments of estimated tax made on the dates on which those amounts are actually withheld.

(g-10) Notwithstanding any other provision of law, no penalty shall apply with respect to an underpayment of estimated tax for the first, second, or third quarter of any taxable year beginning on or after January 1, 2017 and beginning prior to January 1, 2018 if (i) the underpayment was due to the changes made by this amendatory Act of the 100th General Assembly, (ii) the payment was otherwise timely made, and (iii) the balance due is included with the taxpayer's estimated tax payment for the fourth quarter.

(i) Short taxable year. The application of this Section to taxable years of less than 12 months shall be in accordance with regulations prescribed by the Department.

The changes in this Section made by Public Act 84-127 shall apply to taxable years ending on or after January 1, 1986.

(Source: P.A. 96-1496, eff. 1-13-11; 97-507, eff. 8-23-11; 97-636, eff. 6-1-12.)

(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), (g), and (h) 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, 2017~~ 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, 2017~~ 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) ~~6.06%~~ 9.23% (10% of the ratio of the 3% individual income tax rate prior to 2011 to the ~~4.95%~~ 3.25% individual income tax rate ~~beginning in 2017~~ 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) ~~6.86%~~ 40% (10% of the ratio of the 4.8% corporate income tax rate prior to 2011 to the 7% corporate income tax rate ~~beginning in 2017~~) 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.

Beginning on August 26, 2014 (the effective date of Public Act 98-1052), the Comptroller shall perform the transfers required by this subsection (b) no later than 60 days after he or she receives the certification from the Treasurer as provided in Section 1 of the State Revenue Sharing 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 fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. 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 fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, 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.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act, net of deposits into the Income Tax Refund Fund made from those cash receipts.

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff. 7-20-15.)

(35 ILCS 5/1501) (from Ch. 120, par. 15-1501)

Sec. 1501. Definitions.

(a) In general. When used in this Act, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof:

(1) Business income. The term "business income" means all income that may be treated as apportionable business income under the Constitution of the United States. Business income is net of the deductions allocable thereto. Such term does not include compensation or the deductions allocable thereto. For each taxable year beginning on or after January 1, 2003, a taxpayer may elect to treat all income other than compensation as business income. This election shall be made in accordance with rules adopted by the Department and, once made, shall be irrevocable.

(1.5) Captive real estate investment trust:

(A) The term "captive real estate investment trust" means a corporation, trust, or association:

(i) that is considered a real estate investment trust for the taxable year under Section 856 of the Internal Revenue Code;

(ii) the certificates of beneficial interest or shares of which are not regularly traded on an established securities market; and

(iii) of which more than 50% of the voting power or value of the beneficial interest or shares, at any time during the last half of the taxable year, is owned or controlled, directly, indirectly, or constructively, by a single corporation.

(B) The term "captive real estate investment trust" does not include:

(i) a real estate investment trust of which more than 50% of the voting power or value of the beneficial interest or shares is owned or controlled, directly, indirectly, or constructively, by:

(a) a real estate investment trust, other than a captive real estate investment trust;

(b) a person who is exempt from taxation under Section 501 of the Internal Revenue Code, and who is not required to treat income received from the real estate investment trust as unrelated business taxable income under Section 512 of the Internal Revenue Code;

(c) a listed Australian property trust, if no more than 50% of the voting power or value of the beneficial interest or shares of that trust, at any time during the last half of the taxable year, is owned or controlled, directly or indirectly, by a single person;

(d) an entity organized as a trust, provided a listed Australian property trust described in subparagraph (c) owns or controls, directly or indirectly, or constructively, 75% or more of the voting power or value of the beneficial interests or shares of such entity; or

(e) an entity that is organized outside of the laws of the United States and that satisfies all of the following criteria:

(1) at least 75% of the entity's total asset value at the close of its taxable year is represented by real estate assets (as defined in Section 856(c)(5)(B) of the Internal Revenue Code, thereby including shares or certificates of beneficial interest in any real estate investment trust), cash and cash equivalents, and U.S. Government securities;

(2) the entity is not subject to tax on amounts that are distributed to its beneficial owners or is exempt from entity-level taxation;

(3) the entity distributes at least 85% of its taxable income (as computed in the jurisdiction in which it is organized) to the holders of its shares or certificates of beneficial interest on an annual basis;

(4) either (i) the shares or beneficial interests of the entity are regularly traded on an established securities market or (ii) not more than 10% of the voting power or value in the entity is held, directly, indirectly, or constructively, by a single entity or individual; and

(5) the entity is organized in a country that has entered into a tax treaty with the United States; or

(ii) during its first taxable year for which it elects to be treated as a real estate investment trust under Section 856(c)(1) of the Internal Revenue Code, a real estate investment trust the certificates of beneficial interest or shares of which are not regularly traded on an established securities market, but only if the certificates of beneficial interest or shares of the real estate investment trust are regularly traded on an established securities market prior to the earlier of the due date (including extensions) for filing its return under this Act for that first taxable year or the date it actually files that return.

(C) For the purposes of this subsection (1.5), the constructive ownership rules prescribed under Section 318(a) of the Internal Revenue Code, as modified by Section 856(d)(5) of the Internal Revenue Code, apply in determining the ownership of stock, assets, or net profits of any person.

(D) For the purposes of this item (1.5), for taxable years ending on or after August 16, 2007, the voting power or value of the beneficial interest or shares of a real estate investment trust does not include any voting power or value of beneficial interest or shares in a real estate investment trust held directly or indirectly in a segregated asset account by a life insurance company (as described in Section 817 of the Internal Revenue Code) to the extent such voting power or value is for the benefit of entities or persons who are either immune from taxation or exempt from taxation under subtitle A of the Internal Revenue Code.

(2) Commercial domicile. The term "commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(3) Compensation. The term "compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

(4) Corporation. The term "corporation" includes associations, joint-stock companies, insurance companies and cooperatives. Any entity, including a limited liability company formed under the Illinois Limited Liability Company Act, shall be treated as a corporation if it is so classified for federal income tax purposes.

(5) Department. The term "Department" means the Department of Revenue of this State.

(6) Director. The term "Director" means the Director of Revenue of this State.

(7) Fiduciary. The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, or any person acting in any fiduciary capacity for any person.

(8) Financial organization.

(A) The term "financial organization" means any bank, bank holding company, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, building and loan association, credit union, currency exchange, cooperative bank, small loan company, sales finance company, investment company, or any person which is owned by a bank or bank holding company. For the purpose of this Section a "person" will include only those persons which a bank holding company may acquire and hold an interest in, directly or indirectly, under the provisions of the Bank Holding Company Act of 1956 (12 U.S.C. 1841, et seq.), except where interests in any person must be disposed of within certain required time limits under the Bank Holding Company Act of 1956.

(B) For purposes of subparagraph (A) of this paragraph, the term "bank" includes (i) any entity that is regulated by the Comptroller of the Currency under the National Bank Act, or by the Federal Reserve Board, or by the Federal Deposit Insurance Corporation and (ii) any federally or State chartered bank operating as a credit card bank.

(C) For purposes of subparagraph (A) of this paragraph, the term "sales finance company" has the meaning provided in the following item (i) or (ii):

(i) A person primarily engaged in one or more of the following businesses: the business of purchasing customer receivables, the business of making loans upon the security of customer receivables, the business of making loans for the express purpose of funding purchases of tangible personal property or services by the borrower, or the business of finance leasing. For purposes of this item (i), "customer receivable" means:

(a) a retail installment contract or retail charge agreement within the meaning of the Sales Finance Agency Act, the Retail Installment Sales Act, or the Motor Vehicle Retail Installment Sales Act;

(b) an installment, charge, credit, or similar contract or agreement arising from the sale of tangible personal property or services in a transaction involving a deferred payment price payable in one or more installments subsequent to the sale; or

(c) the outstanding balance of a contract or agreement described in provisions (a) or (b) of this item (i).

A customer receivable need not provide for payment of interest on deferred payments. A sales finance company may purchase a customer receivable from, or make a loan secured by a customer receivable to, the seller in the original transaction or to a person who purchased the customer receivable directly or indirectly from that seller.

(ii) A corporation meeting each of the following criteria:

(a) the corporation must be a member of an "affiliated group" within the meaning of Section 1504(a) of the Internal Revenue Code, determined without regard to Section 1504(b) of the Internal Revenue Code;

(b) more than 50% of the gross income of the corporation for the taxable year must be interest income derived from qualifying loans. A "qualifying loan" is a loan made to a member of the corporation's affiliated group that originates customer receivables (within the meaning of item (i)) or to whom customer receivables originated by a member of the affiliated group have been transferred, to the extent the average outstanding balance of loans from that corporation to members of its affiliated group during the taxable year do not exceed the limitation amount for that corporation. The "limitation amount" for a corporation is the average outstanding balances during the taxable year of customer receivables (within the meaning of item (i)) originated by all members of the affiliated group. If the average outstanding balances of the loans made by a corporation to members of its affiliated group exceed the

limitation amount, the interest income of that corporation from qualifying loans shall be equal to its interest income from loans to members of its affiliated groups times a fraction equal to the limitation amount divided by the average outstanding balances of the loans made by that corporation to members of its affiliated group;

(c) the total of all shareholder's equity (including, without limitation, paid-in capital on common and preferred stock and retained earnings) of the corporation plus the total of all of its loans, advances, and other obligations payable or owed to members of its affiliated group may not exceed 20% of the total assets of the corporation at any time during the tax year; and

(d) more than 50% of all interest-bearing obligations of the affiliated group payable to persons outside the group determined in accordance with generally accepted accounting principles must be obligations of the corporation.

This amendatory Act of the 91st General Assembly is declaratory of existing law.

(D) Subparagraphs (B) and (C) of this paragraph are declaratory of existing law and apply retroactively, for all tax years beginning on or before December 31, 1996, to all original returns, to all amended returns filed no later than 30 days after the effective date of this amendatory Act of 1996, and to all notices issued on or before the effective date of this amendatory Act of 1996 under subsection (a) of Section 903, subsection (a) of Section 904, subsection (e) of Section 909, or Section 912. A taxpayer that is a "financial organization" that engages in any transaction with an affiliate shall be a "financial organization" for all purposes of this Act.

(E) For all tax years beginning on or before December 31, 1996, a taxpayer that falls within the definition of a "financial organization" under subparagraphs (B) or (C) of this paragraph, but who does not fall within the definition of a "financial organization" under the Proposed Regulations issued by the Department of Revenue on July 19, 1996, may irrevocably elect to apply the Proposed Regulations for all of those years as though the Proposed Regulations had been lawfully promulgated, adopted, and in effect for all of those years. For purposes of applying subparagraphs (B) or (C) of this paragraph to all of those years, the election allowed by this subparagraph applies only to the taxpayer making the election and to those members of the taxpayer's unitary business group who are ordinarily required to apportion business income under the same subsection of Section 304 of this Act as the taxpayer making the election. No election allowed by this subparagraph shall be made under a claim filed under subsection (d) of Section 909 more than 30 days after the effective date of this amendatory Act of 1996.

(F) Finance Leases. For purposes of this subsection, a finance lease shall be treated as a loan or other extension of credit, rather than as a lease, regardless of how the transaction is characterized for any other purpose, including the purposes of any regulatory agency to which the lessor is subject. A finance lease is any transaction in the form of a lease in which the lessee is treated as the owner of the leased asset entitled to any deduction for depreciation allowed under Section 167 of the Internal Revenue Code.

(9) Fiscal year. The term "fiscal year" means an accounting period of 12 months ending on the last day of any month other than December.

(9.5) Fixed place of business. The term "fixed place of business" has the same meaning as that term is given in Section 864 of the Internal Revenue Code and the related Treasury regulations.

(10) Includes and including. The terms "includes" and "including" when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(11) Internal Revenue Code. The term "Internal Revenue Code" means the United States Internal Revenue Code of 1954 or any successor law or laws relating to federal income taxes in effect for the taxable year.

(11.5) Investment partnership.

(A) The term "investment partnership" means any entity that is treated as a partnership for federal income tax purposes that meets the following requirements:

(i) no less than 90% of the partnership's cost of its total assets consists of qualifying investment securities, deposits at banks or other financial institutions, and office space and equipment reasonably necessary to carry on its activities as an investment partnership;

(ii) no less than 90% of its gross income consists of interest, dividends, and gains from the sale or exchange of qualifying investment securities; and

(iii) the partnership is not a dealer in qualifying investment securities.

(B) For purposes of this paragraph (11.5), the term "qualifying investment securities" includes all of the following:

- (i) common stock, including preferred or debt securities convertible into common stock, and preferred stock;
- (ii) bonds, debentures, and other debt securities;
- (iii) foreign and domestic currency deposits secured by federal, state, or local governmental agencies;
- (iv) mortgage or asset-backed securities secured by federal, state, or local governmental agencies;
- (v) repurchase agreements and loan participations;
- (vi) foreign currency exchange contracts and forward and futures contracts on foreign currencies;
- (vii) stock and bond index securities and futures contracts and other similar financial securities and futures contracts on those securities;
- (viii) options for the purchase or sale of any of the securities, currencies, contracts, or financial instruments described in items (i) to (vii), inclusive;
- (ix) regulated futures contracts;
- (x) commodities (not described in Section 1221(a)(1) of the Internal Revenue Code) or futures, forwards, and options with respect to such commodities, provided, however, that any item of a physical commodity to which title is actually acquired in the partnership's capacity as a dealer in such commodity shall not be a qualifying investment security;
- (xi) derivatives; and
- (xii) a partnership interest in another partnership that is an investment partnership.

(12) Mathematical error. The term "mathematical error" includes the following types of errors, omissions, or defects in a return filed by a taxpayer which prevents acceptance of the return as filed for processing:

(A) arithmetic errors or incorrect computations on the return or supporting schedules;

(B) entries on the wrong lines;

(C) omission of required supporting forms or schedules or the omission of the information in whole or in part called for thereon; and

(D) an attempt to claim, exclude, deduct, or improperly report, in a manner directly contrary to the provisions of the Act and regulations thereunder any item of income, exemption, deduction, or credit.

(13) Nonbusiness income. The term "nonbusiness income" means all income other than business income or compensation.

(14) Nonresident. The term "nonresident" means a person who is not a resident.

(15) Paid, incurred and accrued. The terms "paid", "incurred" and "accrued" shall be construed according to the method of accounting upon the basis of which the person's base income is computed under this Act.

(16) Partnership and partner. The term "partnership" includes a syndicate, group, pool, joint venture or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this Act, a trust or estate or a corporation; and the term "partner" includes a member in such syndicate, group, pool, joint venture or organization.

The term "partnership" includes any entity, including a limited liability company formed under the Illinois Limited Liability Company Act, classified as a partnership for federal income tax purposes.

The term "partnership" does not include a syndicate, group, pool, joint venture, or other unincorporated organization established for the sole purpose of playing the Illinois State Lottery.

(17) Part-year resident. The term "part-year resident" means an individual who became a resident during the taxable year or ceased to be a resident during the taxable year. Under Section 1501(a)(20)(A)(i) residence commences with presence in this State for other than a temporary or transitory purpose and ceases with absence from this State for other than a temporary or transitory purpose. Under Section 1501(a)(20)(A)(ii) residence commences with the establishment of domicile in this State and ceases with the establishment of domicile in another State.

(18) Person. The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, firm, company, corporation, limited liability company, or fiduciary. For purposes of Section 1301 and 1302 of this Act, a "person" means (i) an individual, (ii) a corporation, (iii) an officer, agent, or employee of a corporation, (iv) a member, agent or employee of a

partnership, or (v) a member, manager, employee, officer, director, or agent of a limited liability company who in such capacity commits an offense specified in Section 1301 and 1302.

(18A) Records. The term "records" includes all data maintained by the taxpayer, whether on paper, microfilm, microfiche, or any type of machine-sensible data compilation.

(19) Regulations. The term "regulations" includes rules promulgated and forms prescribed by the Department.

(20) Resident. The term "resident" means:

(A) an individual (i) who is in this State for other than a temporary or transitory purpose during the taxable year; or (ii) who is domiciled in this State but is absent from the State for a temporary or transitory purpose during the taxable year;

(B) The estate of a decedent who at his or her death was domiciled in this State;

(C) A trust created by a will of a decedent who at his death was domiciled in this State; and

(D) An irrevocable trust, the grantor of which was domiciled in this State at the time such trust became irrevocable. For purpose of this subparagraph, a trust shall be considered irrevocable to the extent that the grantor is not treated as the owner thereof under Sections 671 through 678 of the Internal Revenue Code.

(21) Sales. The term "sales" means all gross receipts of the taxpayer not allocated under Sections 301, 302 and 303.

(22) State. The term "state" when applied to a jurisdiction other than this State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any Territory or Possession of the United States, and any foreign country, or any political subdivision of any of the foregoing. For purposes of the foreign tax credit under Section 601, the term "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States, or any political subdivision of any of the foregoing, effective for tax years ending on or after December 31, 1989.

(23) Taxable year. The term "taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the base income is computed under this Act. "Taxable year" means, in the case of a return made for a fractional part of a year under the provisions of this Act, the period for which such return is made.

(24) Taxpayer. The term "taxpayer" means any person subject to the tax imposed by this Act.

(25) International banking facility. The term international banking facility shall have the same meaning as is set forth in the Illinois Banking Act or as is set forth in the laws of the United States or regulations of the Board of Governors of the Federal Reserve System.

(26) Income Tax Return Preparer.

(A) The term "income tax return preparer" means any person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return of tax imposed by this Act or any claim for refund of tax imposed by this Act. The preparation of a substantial portion of a return or claim for refund shall be treated as the preparation of that return or claim for refund.

(B) A person is not an income tax return preparer if all he or she does is

(i) furnish typing, reproducing, or other mechanical assistance;

(ii) prepare returns or claims for refunds for the employer by whom he or she is regularly and continuously employed;

(iii) prepare as a fiduciary returns or claims for refunds for any person; or

(iv) prepare claims for refunds for a taxpayer in response to any notice of deficiency issued to that taxpayer or in response to any waiver of restriction after the commencement of an audit of that taxpayer or of another taxpayer if a determination in the audit of the other taxpayer directly or indirectly affects the tax liability of the taxpayer whose claims he or she is preparing.

(27) Unitary business group.

(A) The term "unitary business group" means a group of persons related through common ownership whose business activities are integrated with, dependent upon and contribute to each other. The group will not include those members whose business activity outside the United States is 80% or more of any such member's total business activity; for purposes of this paragraph and clause (a)(3)(B)(ii) of Section 304, business activity within the United States shall be measured by means of the factors ordinarily applicable under subsections (a), (b), (c), (d), or (h) of Section 304 except that, in the case of members ordinarily required to apportion business income by means of the

3 factor formula of property, payroll and sales specified in subsection (a) of Section 304, including the formula as weighted in subsection (h) of Section 304, such members shall not use the sales factor in the computation and the results of the property and payroll factor computations of subsection (a) of Section 304 shall be divided by 2 (by one if either the property or payroll factor has a denominator of zero). The computation required by the preceding sentence shall, in each case, involve the division of the member's property, payroll, or revenue miles in the United States, insurance premiums on property or risk in the United States, or financial organization business income from sources within the United States, as the case may be, by the respective worldwide figures for such items. Common ownership in the case of corporations is the direct or indirect control or ownership of more than 50% of the outstanding voting stock of the persons carrying on unitary business activity. Unitary business activity can ordinarily be illustrated where the activities of the members are: (1) in the same general line (such as manufacturing, wholesaling, retailing of tangible personal property, insurance, transportation or finance); or (2) are steps in a vertically structured enterprise or process (such as the steps involved in the production of natural resources, which might include exploration, mining, refining, and marketing); and, in either instance, the members are functionally integrated through the exercise of strong centralized management (where, for example, authority over such matters as purchasing, financing, tax compliance, product line, personnel, marketing and capital investment is not left to each member).

(B) In no event, for taxable years beginning prior to January 1, 2017, and excepting any unitary business group that apportions business income under Section 304(b) of this Act and is subject to the insurance premium tax imposed under the Illinois Insurance Code, shall any unitary business group include members which are

ordinarily required to apportion business income under different subsections of Section 304 except that for tax years ending on or after December 31, 1987 this prohibition shall not apply to a holding company that would otherwise be a member of a unitary business group with taxpayers that apportion business income under any of subsections (b), (c), (c-1), or (d) of Section 304. If a unitary business group would, but for the preceding sentence, include members that are ordinarily required to apportion business income under different subsections of Section 304, then for each subsection of Section 304 for which there are two or more members, there shall be a separate unitary business group composed of such members. For purposes of the preceding two sentences, a member is "ordinarily required to apportion business income" under a particular subsection of Section 304 if it would be required to use the apportionment method prescribed by such subsection except for the fact that it derives business income solely from Illinois. As used in this paragraph, the phrase "United States" means ~~only~~ the 50 states and the District of Columbia ~~and~~ ~~but~~ does not include any territory or possession of the United States ~~but, for taxable years ending on or after December 31, 2017, does include~~ ~~or~~ any area over which the United States has asserted jurisdiction or claimed exclusive rights with respect to the exploration for or exploitation of natural resources.

(C) Holding companies.

(i) For purposes of this subparagraph, a "holding company" is a corporation (other than a corporation that is a financial organization under paragraph (8) of this subsection (a) of Section 1501 because it is a bank holding company under the provisions of the Bank Holding Company Act of 1956 (12 U.S.C. 1841, et seq.) or because it is owned by a bank or a bank holding company) that owns a controlling interest in one or more other taxpayers ("controlled taxpayers"); that, during the period that includes the taxable year and the 2 immediately preceding taxable years or, if the corporation was formed during the current or immediately preceding taxable year, the taxable years in which the corporation has been in existence, derived substantially all its gross income from dividends, interest, rents, royalties, fees or other charges received from controlled taxpayers for the provision of services, and gains on the sale or other disposition of interests in controlled taxpayers or in property leased or licensed to controlled taxpayers or used by the taxpayer in providing services to controlled taxpayers; and that incurs no substantial expenses other than expenses (including interest and other costs of borrowing) incurred in connection with the acquisition and holding of interests in controlled taxpayers and in the provision of services to controlled taxpayers or in the leasing or licensing of property to controlled taxpayers.

(ii) The income of a holding company which is a member of more than one unitary business group shall be included in each unitary business group of which it is a member on a pro rata basis, by including in each unitary business group that portion of the base income of the holding company that bears the same proportion to the total base income of the holding company as the gross receipts of the unitary business group bears to the combined gross receipts of all unitary

business groups (in both cases without regard to the holding company) or on any other reasonable basis, consistently applied.

(iii) A holding company shall apportion its business income under the subsection of Section 304 used by the other members of its unitary business group. The apportionment factors of a holding company which would be a member of more than one unitary business group shall be included with the apportionment factors of each unitary business group of which it is a member on a pro rata basis using the same method used in clause (ii).

(iv) The provisions of this subparagraph (C) are intended to clarify existing law.

(D) If including the base income and factors of a holding company in more than one unitary business group under subparagraph (C) does not fairly reflect the degree of integration between the holding company and one or more of the unitary business groups, the dependence of the holding company and one or more of the unitary business groups upon each other, or the contributions between the holding company and one or more of the unitary business groups, the holding company may petition the Director, under the procedures provided under Section 304(f), for permission to include all base income and factors of the holding company only with members of a unitary business group apportioning their business income under one subsection of subsections (a), (b), (c), or (d) of Section 304. If the petition is granted, the holding company shall be included in a unitary business group only with persons apportioning their business income under the selected subsection of Section 304 until the Director grants a petition of the holding company either to be included in more than one unitary business group under subparagraph (C) or to include its base income and factors only with members of a unitary business group apportioning their business income under a different subsection of Section 304.

(E) If the unitary business group members' accounting periods differ, the common parent's accounting period or, if there is no common parent, the accounting period of the member that is expected to have, on a recurring basis, the greatest Illinois income tax liability must be used to determine whether to use the apportionment method provided in subsection (a) or subsection (h) of Section 304. The prohibition against membership in a unitary business group for taxpayers ordinarily required to apportion income under different subsections of Section 304 does not apply to taxpayers required to apportion income under subsection (a) and subsection (h) of Section 304. The provisions of this amendatory Act of 1998 apply to tax years ending on or after December 31, 1998.

(28) Subchapter S corporation. The term "Subchapter S corporation" means a corporation for which there is in effect an election under Section 1362 of the Internal Revenue Code, or for which there is a federal election to opt out of the provisions of the Subchapter S Revision Act of 1982 and have applied instead the prior federal Subchapter S rules as in effect on July 1, 1982.

(30) Foreign person. The term "foreign person" means any person who is a nonresident alien individual and any nonindividual entity, regardless of where created or organized, whose business activity outside the United States is 80% or more of the entity's total business activity.

(b) Other definitions.

(1) Words denoting number, gender, and so forth, when used in this Act, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof:

(A) Words importing the singular include and apply to several persons, parties or things;

(B) Words importing the plural include the singular; and

(C) Words importing the masculine gender include the feminine as well.

(2) "Company" or "association" as including successors and assigns. The word "company" or "association", when used in reference to a corporation, shall be deemed to embrace the words "successors and assigns of such company or association", and in like manner as if these last-named words, or words of similar import, were expressed.

(3) Other terms. Any term used in any Section of this Act with respect to the application of, or in connection with, the provisions of any other Section of this Act shall have the same meaning as in such other Section.

(Source: P.A. 99-213, eff. 7-31-15.)

Section 30-15. The Film Production Services Tax Credit Act of 2008 is amended by changing Section 42 as follows:

(35 ILCS 16/42)

Sec. 42. Sunset of credits. The application of credits awarded pursuant to this Act shall be limited by a reasonable and appropriate sunset date. A taxpayer shall not be entitled to take a credit awarded pursuant to this Act for tax years beginning on or after ~~January 1, 2027~~ 10 years after the effective date of this amendatory Act of the 97th General Assembly. After the initial 10-year sunset, the General Assembly may extend the sunset date by 5-year intervals.
(Source: P.A. 97-2, eff. 5-6-11; 97-3, eff. 5-6-11.)

Section 30-20. The Use Tax Act is amended by changing Sections 2, 3, 3-5, 3-10, 3-10.5, 3-45, 3-50, 3-55, 3-65, 3-75, 3a, 4, 5, 6, 7, 8, 9, 10, and 11 and by adding Section 2a-2 as follows:
(35 ILCS 105/2) (from Ch. 120, par. 439.2)

Sec. 2. Definitions.

"Use" means the exercise by any person of any right or power over tangible personal property incident to the ownership of that property or the exercise by any person of any right or power over, or the enjoyment of, a taxable service, except that it does not include the sale of such property or taxable service in any form as tangible personal property or a taxable service in the regular course of business to the extent that such property or taxable service is not first subjected to a use for which it was purchased, and does not include the use of such property or taxable service by its owner for demonstration purposes: Provided that the property or service purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or by-product of manufacturing or is otherwise transferred to the purchaser of tangible personal property or taxable service. "Use" does not mean the demonstration use or interim use of tangible personal property or a taxable service by a retailer before he sells that tangible personal property or taxable service. For watercraft or aircraft, if the period of demonstration use or interim use by the retailer exceeds 18 months, the retailer shall pay on the retailers' original cost price the tax imposed by this Act, and no credit for that tax is permitted if the watercraft or aircraft is subsequently sold by the retailer. "Use" does not mean the physical incorporation of tangible personal property, to the extent not first subjected to a use for which it was purchased, as an ingredient or constituent, into other tangible personal property (a) which is sold in the regular course of business or (b) which the person incorporating such ingredient or constituent therein has undertaken at the time of such purchase to cause to be transported in interstate commerce to destinations outside the State of Illinois: Provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or by-product of manufacturing.

"Watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

"Purchase at retail" means the acquisition of the ownership of or title to tangible personal property or the acquisition of a taxable service through a sale at retail.

"Purchaser" means anyone who, through a sale at retail, acquires a taxable service or the ownership of tangible personal property for a valuable consideration.

"Sale at retail" means any transfer of the ownership of or title to tangible personal property to a purchaser or the performance of a taxable service for a purchaser, for the purpose of use, and not for the purpose of resale in any form as tangible personal property or taxable service to the extent not first subjected to a use for which it was purchased, for a valuable consideration: Provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or by-product of manufacturing. For this purpose, slag produced as an incident to manufacturing pig iron or steel and sold is considered to be an intentionally produced by-product of manufacturing. "Sale at retail" includes any such transfer made for resale unless made in compliance with Section 2c of the Retailers' Occupation Tax Act, as incorporated by reference into Section 12 of this Act. Transactions whereby the possession of the property is transferred but the seller retains the title as security for payment of the selling price are sales.

"Sale at retail" shall also be construed to include any Illinois florist's sales transaction in which the purchase order is received in Illinois by a florist and the sale is for use or consumption, but the Illinois florist has a florist in another state deliver the property to the purchaser or the purchaser's donee in such other state.

Nonreusable tangible personal property that is used by persons engaged in the business of operating a restaurant, cafeteria, or drive-in is a sale for resale when it is transferred to customers in the ordinary course of business as part of the sale of food or beverages and is used to deliver, package, or consume food or beverages, regardless of where consumption of the food or beverages occurs. Examples of those items include, but are not limited to nonreusable, paper and plastic cups, plates, baskets, boxes, sleeves, buckets

or other containers, utensils, straws, placemats, napkins, doggie bags, and wrapping or packaging materials that are transferred to customers as part of the sale of food or beverages in the ordinary course of business.

The purchase, employment and transfer of such tangible personal property as newsprint and ink for the primary purpose of conveying news (with or without other information) is not a purchase, use or sale of tangible personal property.

"Selling price" means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever, but does not include interest or finance charges which appear as separate items on the bill of sale or sales contract nor charges that are added to prices by sellers on account of the seller's tax liability under the "Retailers' Occupation Tax Act", or on account of the seller's duty to collect, from the purchaser, the tax that is imposed by this Act, or, except as otherwise provided with respect to any cigarette tax imposed by a home rule unit, on account of the seller's tax liability under any local occupation tax administered by the Department, or, except as otherwise provided with respect to any cigarette tax imposed by a home rule unit on account of the seller's duty to collect, from the purchasers, the tax that is imposed under any local use tax administered by the Department. Effective December 1, 1985, "selling price" shall include charges that are added to prices by sellers on account of the seller's tax liability under the Cigarette Tax Act, on account of the seller's duty to collect, from the purchaser, the tax imposed under the Cigarette Use Tax Act, and on account of the seller's duty to collect, from the purchaser, any cigarette tax imposed by a home rule unit.

Notwithstanding any law to the contrary, for any motor vehicle, as defined in Section 1-146 of the Vehicle Code, that is sold on or after January 1, 2015 for the purpose of leasing the vehicle for a defined period that is longer than one year and (1) is a motor vehicle of the second division that: (A) is a self-contained motor vehicle designed or permanently converted to provide living quarters for recreational, camping, or travel use, with direct walk through access to the living quarters from the driver's seat; (B) is of the van configuration designed for the transportation of not less than 7 nor more than 16 passengers; or (C) has a gross vehicle weight rating of 8,000 pounds or less or (2) is a motor vehicle of the first division, "selling price" or "amount of sale" means the consideration received by the lessor pursuant to the lease contract, including amounts due at lease signing and all monthly or other regular payments charged over the term of the lease. Also included in the selling price is any amount received by the lessor from the lessee for the leased vehicle that is not calculated at the time the lease is executed, including, but not limited to, excess mileage charges and charges for excess wear and tear. For sales that occur in Illinois, with respect to any amount received by the lessor from the lessee for the leased vehicle that is not calculated at the time the lease is executed, the lessor who purchased the motor vehicle does not incur the tax imposed by the Use Tax Act on those amounts, and the retailer who makes the retail sale of the motor vehicle to the lessor is not required to collect the tax imposed by this Act or to pay the tax imposed by the Retailers' Occupation Tax Act on those amounts. However, the lessor who purchased the motor vehicle assumes the liability for reporting and paying the tax on those amounts directly to the Department in the same form (Illinois Retailers' Occupation Tax, and local retailers' occupation taxes, if applicable) in which the retailer would have reported and paid such tax if the retailer had accounted for the tax to the Department. For amounts received by the lessor from the lessee that are not calculated at the time the lease is executed, the lessor must file the return and pay the tax to the Department by the due date otherwise required by this Act for returns other than transaction returns. If the retailer is entitled under this Act to a discount for collecting and remitting the tax imposed under this Act to the Department with respect to the sale of the motor vehicle to the lessor, then the right to the discount provided in this Act shall be transferred to the lessor with respect to the tax paid by the lessor for any amount received by the lessor from the lessee for the leased vehicle that is not calculated at the time the lease is executed; provided that the discount is only allowed if the return is timely filed and for amounts timely paid. The "selling price" of a motor vehicle that is sold on or after January 1, 2015 for the purpose of leasing for a defined period of longer than one year shall not be reduced by the value of or credit given for traded-in tangible personal property owned by the lessor, nor shall it be reduced by the value of or credit given for traded-in tangible personal property owned by the lessee, regardless of whether the trade-in value thereof is assigned by the lessee to the lessor. In the case of a motor vehicle that is sold for the purpose of leasing for a defined period of longer than one year, the sale occurs at the time of the delivery of the vehicle, regardless of the due date of any lease payments. A lessor who incurs a Retailers' Occupation Tax liability on the sale of a motor vehicle coming off lease may not take a credit against that liability for the Use Tax the lessor paid upon the purchase of the motor vehicle (or for any tax the lessor paid with respect to any amount received by the lessor from the lessee for the

leased vehicle that was not calculated at the time the lease was executed) if the selling price of the motor vehicle at the time of purchase was calculated using the definition of "selling price" as defined in this paragraph. Notwithstanding any other provision of this Act to the contrary, lessors shall file all returns and make all payments required under this paragraph to the Department by electronic means in the manner and form as required by the Department. This paragraph does not apply to leases of motor vehicles for which, at the time the lease is entered into, the term of the lease is not a defined period, including leases with a defined initial period with the option to continue the lease on a month-to-month or other basis beyond the initial defined period.

The phrase "like kind and character" shall be liberally construed (including but not limited to any form of motor vehicle for any form of motor vehicle, or any kind of farm or agricultural implement for any other kind of farm or agricultural implement), while not including a kind of item which, if sold at retail by that retailer, would be exempt from retailers' occupation tax and use tax as an isolated or occasional sale.

"Department" means the Department of Revenue.

"Person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.

"Retailer" means and includes every person engaged in the business of making sales at retail as defined in this Section.

A person who holds himself or herself out as being engaged (or who habitually engages) in selling tangible personal property or taxable services at retail is a retailer hereunder with respect to such sales (and not primarily in a nontaxable service occupation) notwithstanding the fact that such person designs and produces such tangible personal property or taxable service on special order for the purchaser and in such a way as to render the property or service of value only to such purchaser, if such tangible personal property or taxable service so produced on special order serves substantially the same function as stock or standard items of tangible personal property or taxable service that are sold at retail.

A person whose activities are organized and conducted primarily as a not-for-profit service enterprise, and who engages in selling tangible personal property or taxable services at retail (whether to the public or merely to members and their guests) is a retailer with respect to such transactions, excepting only a person organized and operated exclusively for charitable, religious or educational purposes either (1), to the extent of sales by such person to its members, students, patients or inmates of tangible personal property to be used primarily for the purposes of such person, or (2), to the extent of sales by such person of tangible personal property or taxable services which are is not sold or offered for sale by persons organized for profit. The selling of school books and school supplies by schools at retail to students is not "primarily for the purposes of" the school which does such selling. This paragraph does not apply to nor subject to taxation occasional dinners, social or similar activities of a person organized and operated exclusively for charitable, religious or educational purposes, whether or not such activities are open to the public.

A person who is the recipient of a grant or contract under Title VII of the Older Americans Act of 1965 (P.L. 92-258) and serves meals to participants in the federal Nutrition Program for the Elderly in return for contributions established in amount by the individual participant pursuant to a schedule of suggested fees as provided for in the federal Act is not a retailer under this Act with respect to such transactions.

Persons who engage in the business of transferring tangible personal property or taxable services upon the redemption of trading stamps are retailers hereunder when engaged in such business.

The isolated or occasional sale of tangible personal property or taxable services at retail by a person who does not hold himself out as being engaged (or who does not habitually engage) in selling such tangible personal property or taxable services at retail or a sale through a bulk vending machine does not make such person a retailer hereunder. However, any person who is engaged in a business which is not subject to the tax imposed by the "Retailers' Occupation Tax Act" because of involving the sale of or a contract to sell real estate or a construction contract to improve real estate, but who, in the course of conducting such business, transfers tangible personal property to users or consumers in the finished form in which it was purchased, and which does not become real estate, under any provision of a construction contract or real estate sale or real estate sales agreement entered into with some other person arising out of or because of such nontaxable business, is a retailer to the extent of the value of the tangible personal property so transferred. If, in such transaction, a separate charge is made for the tangible personal property so transferred, the value of such property, for the purposes of this Act, is the amount so separately charged, but not less than the cost of such property to the transferor; if no separate charge is made, the value of such property, for the purposes of this Act, is the cost to the transferor of such tangible personal property.

"Retailer maintaining a place of business in this State", or any like term, means and includes any of the following retailers:

[May 23, 2017]

1. A retailer having or maintaining within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such retailer or subsidiary is licensed to do business in this State. However, the ownership of property that is located at the premises of a printer with which the retailer has contracted for printing and that consists of the final printed product, property that becomes a part of the final printed product, or copy from which the printed product is produced shall not result in the retailer being deemed to have or maintain an office, distribution house, sales house, warehouse, or other place of business within this State.

1.1. A retailer having a contract with a person located in this State under which the person, for a commission or other consideration based upon the sale of tangible personal property or taxable services by the retailer, directly or indirectly refers potential customers to the retailer by providing to the potential customers a promotional code or other mechanism that allows the retailer to track purchases referred by such persons. Examples of mechanisms that allow the retailer to track purchases referred by such persons include but are not limited to the use of a link on the person's Internet website, promotional codes distributed through the person's hand-delivered or mailed material, and promotional codes distributed by the person through radio or other broadcast media. The provisions of this paragraph 1.1 shall apply only if the cumulative gross receipts from sales of tangible personal property or taxable service by the retailer to customers who are referred to the retailer by all persons in this State under such contracts exceed \$10,000 during the preceding 4 quarterly periods ending on the last day of March, June, September, and December. A retailer meeting the requirements of this paragraph 1.1 shall be presumed to be maintaining a place of business in this State but may rebut this presumption by submitting proof that the referrals or other activities pursued within this State by such persons were not sufficient to meet the nexus standards of the United States Constitution during the preceding 4 quarterly periods.

1.2. Beginning July 1, 2011, a retailer having a contract with a person located in this State under which:

A. the retailer sells the same or substantially similar line of products or taxable services as the person located in this State and does so using an identical or substantially similar name, trade name, or trademark as the person located in this State; and

B. the retailer provides a commission or other consideration to the person located in this State based upon the sale of tangible personal property or taxable service by the retailer. The provisions of this paragraph 1.2 shall apply only if the cumulative gross receipts from sales of tangible personal property or taxable service by the retailer to customers in this State under all such contracts exceed \$10,000 during the preceding 4 quarterly periods ending on the last day of March, June, September, and December.

2. A retailer soliciting orders for tangible personal property or taxable service by means of a telecommunication or television shopping system (which utilizes toll free numbers) which is intended by the retailer to be broadcast by cable television or other means of broadcasting, to consumers located in this State.

3. A retailer, pursuant to a contract with a broadcaster or publisher located in this State, soliciting orders for tangible personal property or taxable service by means of advertising which is disseminated primarily to consumers located in this State and only secondarily to bordering jurisdictions.

4. A retailer soliciting orders for tangible personal property or taxable service by mail if the solicitations are substantial and recurring and if the retailer benefits from any banking, financing, debt collection, telecommunication, or marketing activities occurring in this State or benefits from the location in this State of authorized installation, servicing, or repair facilities.

5. A retailer that is owned or controlled by the same interests that own or control any retailer engaging in business in the same or similar line of business in this State.

6. A retailer having a franchisee or licensee operating under its trade name if the franchisee or licensee is required to collect the tax under this Section.

7. A retailer, pursuant to a contract with a cable television operator located in this State, soliciting orders for tangible personal property or taxable service by means of advertising which is transmitted or distributed over a cable television system in this State.

8. A retailer engaging in activities in Illinois, which activities in the state in which the retail business engaging in such activities is located would constitute maintaining a place of business in that state.

"Bulk vending machine" means a vending machine, containing unsorted confections, nuts, toys, or other items designed primarily to be used or played with by children which, when a coin or coins of a denomination not larger than \$0.50 are inserted, are dispensed in equal portions, at random and without selection by the customer.

(Source: P.A. 98-628, eff. 1-1-15; 98-1080, eff. 8-26-14; 98-1089, eff. 1-1-15; 99-78, eff. 7-20-15.)

(35 ILCS 105/2a-2 new)

Sec. 2a-2. Taxable services. Beginning January 1, 2018, "taxable service" means any of the following services:

(1) Providing space for storage.

(A) "Storage" means the retaining or keeping of tangible personal property in this State for any purpose. For purposes of this Section, tangible personal property, does not include "grain" as defined in the Public Grain Warehouse and Warehouse Receipts Act.

(B) "Space for storage" means (i) secure areas, such as rooms, units, compartments or containers, whether accessible from outside or from within a building, that are designated for the use of a purchaser, where the purchaser can store and retrieve property, including self-storage units, mini-storage units, and areas by any other name; (ii) any parking lot, ramp, or parking garage for a vehicle, whether the vehicle is parked by the operator of the vehicle or by an attendant; (iii) any aircraft parking area, ramp, or hanger; (iv) any boat slip, dock, or dry dock; (v) any recreational vehicle parking area or garage; and (vi) any other areas for storage or parking of tangible personal property.

(C) "Self-storage or mini-storage" includes storage lockers or storage units in apartment complexes (if the locker or unit is utilized at the tenant's option and includes payment of a fee in addition to apartment rental), and in amusement parks, water parks, recreational facilities, and other locations where lockers are rented for self-storage.

(2) Laundry, drycleaning, cloth pressing, dyeing, or linen service, except when the service is performed by the purchaser through the use of coin-operated, self-service machines.

(3) Private detective, private alarm, and private security service for which the provider of the service is required to be licensed pursuant to the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004, or would be required to be so licensed in performing those services in this State.

(4) Structural pest control services. "Structural pest control services" means use of any device or the application of any substance to prevent, repel, mitigate, curb, control, or eradicate any structural pest in, on, under, or around a structure, or within a part of, or materials used in building, a structure; the use of any pesticide, including insecticides, fungicides and other wood treatment products, attractants, repellents, rodenticides, fumigants, or mechanical devices for preventing, controlling, eradicating, identifying, mitigating, diminishing, or curbing insects, vermin, rats, mice, or other pests in, on, under, or around a structure, or within a part of, or materials used in building, a structure; vault fumigation and fumigation of box cars, trucks, ships, airplanes, docks, warehouses, and common carriers or soliciting to perform any of the foregoing functions.

(5) Personal care services, including skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, and other similar services. "Personal care services" does not include massage therapy or personal care services provided by or on the order of a licensed physician, licensed chiropractor, physician assistant, advanced practice nurse, registered nurse, or licensed practical nurse, or the cutting, coloring, or styling of an individual's hair.

(35 ILCS 105/3) (from Ch. 120, par. 439.3)

Sec. 3. Tax imposed. A tax is imposed upon the privilege of using in this State a taxable service or tangible personal property purchased at retail from a retailer, including computer software, and including photographs, negatives, and positives that are the product of photoprocessing, but not including products of photoprocessing produced for use in motion pictures for commercial exhibition. Beginning January 1, 2001, prepaid telephone calling arrangements shall be considered tangible personal property subject to the tax imposed under this Act regardless of the form in which those arrangements may be embodied, transmitted, or fixed by any method now known or hereafter developed. Purchases of (1) electricity delivered to customers by wire; (2) natural or artificial gas that is delivered to customers through pipes, pipelines, or mains; and (3) water that is delivered to customers through pipes, pipelines, or mains are not subject to tax under this Act. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this Act.

(Source: P.A. 98-583, eff. 1-1-14.)

(35 ILCS 105/3-5)

Sec. 3-5. Exemptions. Use of the following tangible personal property or taxable service is exempt from the tax imposed by this Act:

[May 23, 2017]

(1) Personal property or taxable services purchased from a corporation, society, association, foundation, institution, or organization, other than a limited liability company, that is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if the personal property or taxable service was not purchased by the enterprise for the purpose of resale by the enterprise.

(2) Personal property or taxable service purchased by a not-for-profit Illinois county fair association for use in conducting, operating, or promoting the county fair.

(3) Personal property or taxable services purchased by a not-for-profit arts or cultural organization that establishes, by proof required by the Department by rule, that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code and that is organized and operated primarily for the presentation or support of arts or cultural programming, activities, or services. These organizations include, but are not limited to, music and dramatic arts organizations such as symphony orchestras and theatrical groups, arts and cultural service organizations, local arts councils, visual arts organizations, and media arts organizations. On and after the effective date of this amendatory Act of the 92nd General Assembly, however, an entity otherwise eligible for this exemption shall not make tax-free purchases unless it has an active identification number issued by the Department.

(4) Personal property or taxable services purchased by a governmental body, by a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes, or by a not-for-profit corporation, society, association, foundation, institution, or organization that has no compensated officers or employees and that is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption under this paragraph only if the limited liability company is organized and operated exclusively for educational purposes. On and after July 1, 1987, however, no entity otherwise eligible for this exemption shall make tax-free purchases unless it has an active exemption identification number issued by the Department.

(5) Until July 1, 2003, a passenger car that is a replacement vehicle to the extent that the purchase price of the car is subject to the Replacement Vehicle Tax.

(6) Until July 1, 2003 and beginning again on September 1, 2004 through August 30, 2014, graphic arts machinery and equipment, including repair and replacement parts, both new and used, and including that manufactured on special order, certified by the purchaser to be used primarily for graphic arts production, and including machinery and equipment purchased for lease. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a graphic arts product. Beginning on July 1, 2017, graphic arts machinery and equipment is included in the manufacturing and assembling machinery and equipment exemption under paragraph (18).

(7) Farm chemicals.

(8) Legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion.

(9) Personal property purchased from a teacher-sponsored student organization affiliated with an elementary or secondary school located in Illinois.

(10) A motor vehicle that is used for automobile renting, as defined in the Automobile Renting Occupation and Use Tax Act.

(11) Farm machinery and equipment, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for production agriculture or State or federal agricultural programs, including individual replacement parts for the machinery and equipment, including machinery and equipment purchased for lease, and including implements of husbandry defined in Section 1-130 of the Illinois Vehicle Code, farm machinery and agricultural chemical and fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code, but excluding other motor vehicles required to be registered under the Illinois Vehicle Code. Horticultural polyhouses or hoop houses used for propagating, growing, or overwintering plants shall be considered farm machinery and equipment under this item (11). Agricultural chemical tender tanks and dry boxes shall include units sold separately from a motor vehicle required to be licensed and units sold mounted on a motor vehicle required to be licensed if the selling price of the tender is separately stated.

Farm machinery and equipment shall include precision farming equipment that is installed or purchased to be installed on farm machinery and equipment including, but not limited to, tractors, harvesters, sprayers, planters, seeders, or spreaders. Precision farming equipment includes, but is not limited to, soil testing sensors, computers, monitors, software, global positioning and mapping systems, and other such equipment.

Farm machinery and equipment also includes computers, sensors, software, and related equipment used primarily in the computer-assisted operation of production agriculture facilities, equipment, and activities such as, but not limited to, the collection, monitoring, and correlation of animal and crop data for the

purpose of formulating animal diets and agricultural chemicals. This item (11) is exempt from the provisions of Section 3-90.

(12) Until June 30, 2013, fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers.

Beginning July 1, 2013, fuel and petroleum products sold to or used by an air carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight that (i) is engaged in foreign trade or is engaged in trade between the United States and any of its possessions and (ii) transports at least one individual or package for hire from the city of origination to the city of final destination on the same aircraft, without regard to a change in the flight number of that aircraft.

(13) Proceeds of mandatory service charges separately stated on customers' bills for the purchase and consumption of food and beverages or taxable services purchased at retail from a retailer, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed.

(14) Until July 1, 2003, oil field exploration, drilling, and production equipment, including (i) rigs and parts of rigs, rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and tubular goods, including casing and drill strings, (iii) pumps and pump-jack units, (iv) storage tanks and flow lines, (v) any individual replacement part for oil field exploration, drilling, and production equipment, and (vi) machinery and equipment purchased for lease; but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

(15) Photoprocessing machinery and equipment, including repair and replacement parts, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for photoprocessing, and including photoprocessing machinery and equipment purchased for lease.

(16) Coal and aggregate exploration, mining, off-highway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code. The changes made to this Section by Public Act 97-767 apply on and after July 1, 2003, but no claim for credit or refund is allowed on or after August 16, 2013 (the effective date of Public Act 98-456) for such taxes paid during the period beginning July 1, 2003 and ending on August 16, 2013 (the effective date of Public Act 98-456).

(17) Until July 1, 2003, distillation machinery and equipment, sold as a unit or kit, assembled or installed by the retailer, certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as motor fuel or as a component of motor fuel for the personal use of the user, and not subject to sale or resale.

(18) Manufacturing and assembling machinery and equipment used primarily in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, whether that sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or some other person, or whether that sale or lease is made apart from or as an incident to the seller's engaging in the service occupation of producing machines, tools, dies, jigs, patterns, gauges, or other similar items of no commercial value on special order for a particular purchaser. The exemption provided by this paragraph (18) does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of Public Act 98-583 are declaratory of existing law as to the meaning and scope of this exemption. Beginning on July 1, 2017, the exemption provided by this paragraph (18) includes, but is not limited to, graphic arts machinery and equipment, as defined in paragraph (6) of this Section. Beginning on July 1, 2017, the exemption provided by this paragraph (18) includes, but is not limited to, production related tangible personal property, as defined in Section 3-50 of this Act. The exemption provided by this paragraph (18) is exempt from the provisions of Section 3-90.

(19) Personal property delivered to a purchaser or purchaser's donee inside Illinois when the purchase order for that personal property was received by a florist located outside Illinois who has a florist located inside Illinois deliver the personal property.

(20) Semen used for artificial insemination of livestock for direct agricultural production.

(21) Horses, or interests in horses, registered with and meeting the requirements of any of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United

States Trotting Association, or Jockey Club, as appropriate, used for purposes of breeding or racing for prizes. This item (21) is exempt from the provisions of Section 3-90, and the exemption provided for under this item (21) applies for all periods beginning May 30, 1995, but no claim for credit or refund is allowed on or after January 1, 2008 for such taxes paid during the period beginning May 30, 2000 and ending on January 1, 2008.

(22) Computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients purchased by a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the equipment is leased in a manner that does not qualify for this exemption or is used in any other non-exempt manner, the lessor shall be liable for the tax imposed under this Act or the Service Use Tax Act, as the case may be, based on the fair market value of the property at the time the non-qualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Service Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department.

(23) Personal property purchased by a lessor who leases the property, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a governmental body that has been issued an active sales tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the property is leased in a manner that does not qualify for this exemption or used in any other non-exempt manner, the lessor shall be liable for the tax imposed under this Act or the Service Use Tax Act, as the case may be, based on the fair market value of the property at the time the non-qualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Service Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department.

(24) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area.

(25) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within 6 months after the disaster.

(26) Beginning July 1, 1999, game or game birds purchased at a "game breeding and hunting preserve area" as that term is used in the Wildlife Code. This paragraph is exempt from the provisions of Section 3-90.

(27) A motor vehicle, as that term is defined in Section 1-146 of the Illinois Vehicle Code, that is donated to a corporation, limited liability company, society, association, foundation, or institution that is determined by the Department to be organized and operated exclusively for educational purposes. For purposes of this exemption, "a corporation, limited liability company, society, association, foundation, or institution organized and operated exclusively for educational purposes" means all tax-supported public schools, private schools that offer systematic instruction in useful branches of learning by methods common to public schools and that compare favorably in their scope and intensity with the course of study presented in tax-supported schools, and vocational or technical schools or institutes organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business, or commercial occupation.

(28) Beginning January 1, 2000, personal property, including food, purchased through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or

one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This paragraph does not apply to fundraising events (i) for the benefit of private home instruction or (ii) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity. This paragraph is exempt from the provisions of Section 3-90.

(29) Beginning January 1, 2000 and through December 31, 2001, new or used automatic vending machines that prepare and serve hot food and beverages, including coffee, soup, and other items, and replacement parts for these machines. Beginning January 1, 2002 and through June 30, 2003, machines and parts for machines used in commercial, coin-operated amusement and vending business if a use or occupation tax is paid on the gross receipts derived from the use of the commercial, coin-operated amusement and vending machines. This paragraph is exempt from the provisions of Section 3-90.

(30) Beginning January 1, 2001 and through June 30, 2016, food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, when purchased for use by a person receiving medical assistance under Article V of the Illinois Public Aid Code who resides in a licensed long-term care facility, as defined in the Nursing Home Care Act, or in a licensed facility as defined in the ID/DD Community Care Act, the MC/DD Act, or the Specialized Mental Health Rehabilitation Act of 2013.

(31) Beginning on the effective date of this amendatory Act of the 92nd General Assembly, computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients purchased by a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the equipment is leased in a manner that does not qualify for this exemption or is used in any other nonexempt manner, the lessor shall be liable for the tax imposed under this Act or the Service Use Tax Act, as the case may be, based on the fair market value of the property at the time the nonqualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Service Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department. This paragraph is exempt from the provisions of Section 3-90.

(32) Beginning on the effective date of this amendatory Act of the 92nd General Assembly, personal property purchased by a lessor who leases the property, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a governmental body that has been issued an active sales tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the property is leased in a manner that does not qualify for this exemption or used in any other nonexempt manner, the lessor shall be liable for the tax imposed under this Act or the Service Use Tax Act, as the case may be, based on the fair market value of the property at the time the nonqualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Service Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department. This paragraph is exempt from the provisions of Section 3-90.

(33) On and after July 1, 2003 and through June 30, 2004, the use in this State of motor vehicles of the second division with a gross vehicle weight in excess of 8,000 pounds and that are subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code. Beginning on July 1, 2004 and through June 30, 2005, the use in this State of motor vehicles of the second division: (i) with a gross vehicle weight rating in excess of 8,000 pounds; (ii) that are subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code; and (iii) that are primarily used for commercial purposes. Through June 30, 2005, this exemption applies to repair and replacement parts added after the initial purchase of such a motor vehicle if that motor vehicle is used in a manner that would qualify for the rolling stock exemption otherwise provided for in this Act. For purposes of this paragraph, the term "used for commercial purposes" means the transportation of persons or property in furtherance of any commercial or industrial enterprise, whether for-hire or not.

(34) Beginning January 1, 2008, tangible personal property used in the construction or maintenance of a community water supply, as defined under Section 3.145 of the Environmental Protection Act, that is operated by a not-for-profit corporation that holds a valid water supply permit issued under Title IV of the Environmental Protection Act. This paragraph is exempt from the provisions of Section 3-90.

(35) Beginning January 1, 2010, materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft as part of the modification, refurbishment, completion, replacement, repair, or maintenance of the aircraft. This exemption includes consumable supplies used in the modification, refurbishment, completion, replacement, repair, and maintenance of aircraft, but excludes any materials, parts, equipment, components, and consumable supplies used in the modification, replacement, repair, and maintenance of aircraft engines or power plants, whether such engines or power plants are installed or uninstalled upon any such aircraft. "Consumable supplies" include, but are not limited to, adhesive, tape, sandpaper, general purpose lubricants, cleaning solution, latex gloves, and protective films. This exemption applies only to the use of qualifying tangible personal property by persons who modify, refurbish, complete, repair, replace, or maintain aircraft and who (i) hold an Air Agency Certificate and are empowered to operate an approved repair station by the Federal Aviation Administration, (ii) have a Class IV Rating, and (iii) conduct operations in accordance with Part 145 of the Federal Aviation Regulations. The exemption does not include aircraft operated by a commercial air carrier providing scheduled passenger air service pursuant to authority issued under Part 121 or Part 129 of the Federal Aviation Regulations. The changes made to this paragraph (35) by Public Act 98-534 are declarative of existing law.

(36) Tangible personal property purchased by a public-facilities corporation, as described in Section 11-65-10 of the Illinois Municipal Code, for purposes of constructing or furnishing a municipal convention hall, but only if the legal title to the municipal convention hall is transferred to the municipality without any further consideration by or on behalf of the municipality at the time of the completion of the municipal convention hall or upon the retirement or redemption of any bonds or other debt instruments issued by the public-facilities corporation in connection with the development of the municipal convention hall. This exemption includes existing public-facilities corporations as provided in Section 11-65-25 of the Illinois Municipal Code. This paragraph is exempt from the provisions of Section 3-90.

(37) Beginning January 1, 2017, menstrual pads, tampons, and menstrual cups.

(38) Beginning January 1, 2018, taxable services performed on or to tangible personal property the sale of which is exempt from taxation under this Act. This paragraph is exempt from the provisions of Section 2-70.

(39) Beginning January 1, 2018, taxable services performed in a transaction that would be exempt from taxation under this Act if it involved solely the sale of tangible personal property. Such exemption could be due to the nature of the seller or of the service provider, the purchaser or service recipient, or other features of the transaction, including but not limited to the location or sale-for-resale nature of the transaction. Any such exemption applies to transactions involving solely the sale of tangible personal property, solely the performance of taxable service, or some combination thereof. This paragraph is exempt from the provisions of Section 2-70.

(40) Beginning January 1, 2018, taxable services performed for or provided to businesses making purchases of service for the benefit of or in furtherance of the business. This paragraph is exempt from the provisions of Section 2-70.

(Source: P.A. 98-104, eff. 7-22-13; 98-422, eff. 8-16-13; 98-456, eff. 8-16-13; 98-534, eff. 8-23-13; 98-574, eff. 1-1-14; 98-583, eff. 1-1-14; 98-756, eff. 7-16-14; 99-180, eff. 7-29-15; 99-855, eff. 8-19-16.)

(35 ILCS 105/3-10)

Sec. 3-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of either the selling price or the fair market value, if any, of the tangible personal property. Beginning on July 1, 2017, the tax is also imposed at the rate of 6.25% of either the selling price or the fair market value, if any, of taxable services. In all cases where property or service functionally used or consumed is the same as the property or service that was purchased at retail, then the tax is imposed on the selling price of the property or taxable service. In all cases where property functionally used or consumed is a by-product or waste product that has been refined, manufactured, or produced from property purchased at retail, then the tax is imposed on the lower of the fair market value, if any, of the specific property so used in this State or on the selling price of the property purchased at retail. For purposes of this Section "fair market value" means the price at which property or service would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts. The fair market value shall be established by Illinois sales by the taxpayer of the same property or service as that functionally used or consumed, or if there are no such

sales by the taxpayer, then comparable sales or purchases of property or service of like kind and character in Illinois.

Beginning on July 1, 2000 and through December 31, 2000, with respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

Beginning on August 6, 2010 through August 15, 2010, with respect to sales tax holiday items as defined in Section 3-6 of this Act, the tax is imposed at the rate of 1.25%.

With respect to gasohol, the tax imposed by this Act applies to (i) 70% of the proceeds of sales made on or after January 1, 1990, and before July 1, 2003, (ii) 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018, and (iii) 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of gasohol is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of gasohol made during that time.

With respect to majority blended ethanol fuel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 but applies to 100% of the proceeds of sales made thereafter.

With respect to biodiesel blends with no less than 1% and no more than 10% biodiesel, the tax imposed by this Act applies to (i) 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 and (ii) 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of biodiesel blends with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.

With respect to 100% biodiesel and biodiesel blends with more than 10% but no more than 99% biodiesel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 but applies to 100% of the proceeds of sales made thereafter.

With respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, the tax is imposed at the rate of 1%. For the purposes of this Section, until September 1, 2009: the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size; but "soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" do not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

Until August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. For purposes of this Section, "candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "nonprescription medicines and drugs" does not include grooming and hygiene products. For purposes of this Section, "grooming and hygiene products" includes, but is not limited to, soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, unless those products are available by prescription only, regardless of whether the products meet the definition of "over-the-counter-drugs".

For the purposes of this paragraph, "over-the-counter-drug" means a drug for human use that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The "over-the-counter-drug" label includes:

(A) A "Drug Facts" panel; or

(B) A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

Beginning on the effective date of this amendatory Act of the 98th General Assembly, "prescription and nonprescription medicines and drugs" includes medical cannabis purchased from a registered dispensing organization under the Compassionate Use of Medical Cannabis Pilot Program Act.

If the property that is purchased at retail from a retailer is acquired outside Illinois and used outside Illinois before being brought to Illinois for use here and is taxable under this Act, the "selling price" on which the tax is computed shall be reduced by an amount that represents a reasonable allowance for depreciation for the period of prior out-of-state use.

(Source: P.A. 98-122, eff. 1-1-14; 99-143, eff. 7-27-15; 99-858, eff. 8-19-16.)

(35 ILCS 105/3-10.5)

Sec. 3-10.5. Direct payment of retailers' occupation tax and applicable local retailers' occupation tax by purchaser; purchaser relieved of paying use tax and local retailers' occupation tax reimbursement liabilities to retailer.

(a) A retailer who makes a retail sale of tangible personal property or taxable service to a purchaser who provides the retailer with a copy of the purchaser's valid Direct Pay Permit issued under Section 2-10.5 of the Retailers' Occupation Tax Act is not required under Section 3-45 of this Act to collect the tax imposed by this Act on that sale.

(b) A purchaser who makes a purchase from a retailer who would otherwise incur retailers' occupation tax liability on the transaction and who provides the retailer with a copy of a valid Direct Pay Permit issued under Section 2-10.5 of the Retailers' Occupation Tax Act does not incur the tax imposed by this Act on the purchase. The purchaser assumes the retailer's obligation to pay the retailers' occupation tax directly to the Department, including all local retailers' occupation tax liabilities applicable to that retail sale.

(c) A purchaser who makes a purchase from a retailer who would not incur retailers' occupation tax liability on the transaction and who provides the retailer with a copy of a valid Direct Pay Permit issued under Section 2-10.5 of the Retailers' Occupation Tax Act incurs the tax imposed by this Act on the purchase. If, on any transaction, the retailer is entitled under this Act to a discount for collecting and remitting the tax imposed under this Act to the Department, the right to the discount provided in Section 9 of this Act shall be transferred to the Permit holder. If the retailer would not be entitled to a discount as provided in Section 9 of this Act, then the Permit holder is not entitled to a discount.

(Source: P.A. 92-484, eff. 8-23-01.)

(35 ILCS 105/3-45) (from Ch. 120, par. 439.3-45)

Sec. 3-45. Collection. The tax imposed by this Act shall be collected from the purchaser by a retailer maintaining a place of business in this State or a retailer authorized by the Department under Section 6 of this Act, and shall be remitted to the Department as provided in Section 9 of this Act, except as provided in Section 3-10.5 of this Act.

The tax imposed by this Act that is not paid to a retailer under this Section shall be paid to the Department directly by any person using the property within this State as provided in Section 10 of this Act.

Retailers shall collect the tax from users by adding the tax to the selling price of tangible personal property or taxable service, when sold for use, in the manner prescribed by the Department. The Department may adopt and promulgate reasonable rules and regulations for the adding of the tax by retailers to selling prices by prescribing bracket systems for the purpose of enabling the retailers to add and collect, as far as practicable, the amount of the tax.

If a seller collects use tax measured by receipts that are not subject to use tax, or if a seller, in collecting use tax measured by receipts that are subject to tax under this Act, collects more from the purchaser than the required amount of the use tax on the transaction, the purchaser shall have a legal right to claim a refund of that amount from the seller. If, however, that amount is not refunded to the purchaser for any reason, the seller is liable to pay that amount to the Department. This paragraph does not apply to an amount collected by the seller as use tax on receipts that are subject to tax under this Act as long as the collection is made in compliance with the tax collection brackets prescribed by the Department in its rules and regulations.

(Source: P.A. 91-51, eff. 6-30-99; 92-484, eff. 8-23-01.)

(35 ILCS 105/3-50) (from Ch. 120, par. 439.3-50)

Sec. 3-50. Manufacturing and assembly exemption. The manufacturing and assembling machinery and equipment exemption includes machinery and equipment that replaces machinery and equipment in an existing manufacturing facility as well as machinery and equipment that are for use in an expanded or new manufacturing facility. The machinery and equipment exemption also includes machinery and equipment used in the general maintenance or repair of exempt machinery and equipment or for in-house manufacture of exempt machinery and equipment. Beginning on July 1, 2017, the manufacturing and assembling machinery and equipment exemption also includes graphic arts machinery and equipment, as defined in paragraph (6) of Section 3-5. Beginning on July 1, 2017, the manufacturing and assembling machinery and equipment exemption also includes production related tangible personal property, as defined in this Section. The machinery and equipment exemption does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this exemption. For the purposes of this exemption, terms have the following meanings:

(1) "Manufacturing process" means the production of an article of tangible personal property, whether the article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by a procedure commonly regarded as manufacturing, processing, fabricating, or refining that changes some existing material into a material with a different form, use, or name. In relation to a recognized integrated business composed of a series of operations that collectively constitute manufacturing, or individually constitute manufacturing operations, the manufacturing process commences with the first operation or stage of production in the series and does not end until the completion of the final product in the last operation or stage of production in the series. For purposes of this exemption, photoprocessing is a manufacturing process of tangible personal property for wholesale or retail sale.

(2) "Assembling process" means the production of an article of tangible personal property, whether the article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by the combination of existing materials in a manner commonly regarded as assembling that results in an article or material of a different form, use, or name.

(3) "Machinery" means major mechanical machines or major components of those machines contributing to a manufacturing or assembling process.

(4) "Equipment" includes an independent device or tool separate from machinery but essential to an integrated manufacturing or assembly process; including computers used primarily in a manufacturer's computer assisted design, computer assisted manufacturing (CAD/CAM) system; any subunit or assembly comprising a component of any machinery or auxiliary, adjunct, or attachment parts of machinery, such as tools, dies, jigs, fixtures, patterns, and molds; and any parts that require periodic replacement in the course of normal operation; but does not include hand tools. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a product being manufactured or assembled for wholesale or retail sale or lease.

(5) "Production related tangible personal property" means all tangible personal property that is used or consumed by the purchaser in a manufacturing facility in which a manufacturing process takes place and includes, without limitation, tangible personal property that is purchased for incorporation into real estate within a manufacturing facility and tangible personal property that is used or consumed in activities such as research and development, preproduction material handling, receiving, quality control, inventory control, storage, staging, and packaging for shipping and transportation purposes. "Production related tangible personal property" does not include (i) tangible personal property that is used, within or without a manufacturing facility, in sales, purchasing, accounting, fiscal management, marketing, personnel recruitment or selection, or landscaping or (ii) tangible personal property that is required to be titled or registered with a department, agency, or unit of federal, State, or local government.

The manufacturing and assembling machinery and equipment exemption includes production related tangible personal property that is purchased (i) on or after July 1, 2007 and on or before June 30, 2008 or (ii) on and after July 1, 2017. The exemption for production related tangible personal property purchased on or after July 1, 2007 and on or before June 30, 2008 is subject to both of the following limitations:

(1) The maximum amount of the exemption for any one taxpayer may not exceed 5% of the

purchase price of production related tangible personal property that is purchased on or after July 1, 2007 and on or before June 30, 2008. A credit under Section 3-85 of this Act may not be earned by the purchase of production related tangible personal property for which an exemption is received under this Section.

(2) The maximum aggregate amount of the exemptions for production related tangible personal property awarded under this Act and the Retailers' Occupation Tax Act to all taxpayers may not exceed \$10,000,000. If the claims for the exemption exceed \$10,000,000, then the Department shall reduce the amount of the exemption to each taxpayer on a pro rata basis.

The Department may adopt rules to implement and administer the exemption for production related tangible personal property.

The manufacturing and assembling machinery and equipment exemption includes the sale of materials to a purchaser who produces exempted types of machinery, equipment, or tools and who rents or leases that machinery, equipment, or tools to a manufacturer of tangible personal property. This exemption also includes the sale of materials to a purchaser who manufactures those materials into an exempted type of machinery, equipment, or tools that the purchaser uses himself or herself in the manufacturing of tangible personal property. This exemption includes the sale of exempted types of machinery or equipment to a purchaser who is not the manufacturer, but who rents or leases the use of the property to a manufacturer. The purchaser of the machinery and equipment who has an active resale registration number shall furnish that number to the seller at the time of purchase. A user of the machinery, equipment, or tools without an active resale registration number shall prepare a certificate of exemption for each transaction stating facts establishing the exemption for that transaction, and that certificate shall be available to the Department for inspection or audit. The Department shall prescribe the form of the certificate. Informal rulings, opinions, or letters issued by the Department in response to an inquiry or request for an opinion from any person regarding the coverage and applicability of this exemption to specific devices shall be published, maintained as a public record, and made available for public inspection and copying. If the informal ruling, opinion, or letter contains trade secrets or other confidential information, where possible, the Department shall delete that information before publication. Whenever informal rulings, opinions, or letters contain a policy of general applicability, the Department shall formulate and adopt that policy as a rule in accordance with the Illinois Administrative Procedure Act.

The manufacturing and assembling machinery and equipment exemption, including the addition of production related tangible personal property, is exempt from the provisions of Section 3-90.

(Source: P.A. 98-583, eff. 1-1-14.)

(35 ILCS 105/3-55) (from Ch. 120, par. 439.3-55)

Sec. 3-55. Multistate exemption. To prevent actual or likely multistate taxation, the tax imposed by this Act does not apply to the use of tangible personal property in this State under the following circumstances:

(a) The use, in this State, of tangible personal property acquired outside this State by a nonresident individual and brought into this State by the individual for his or her own use while temporarily within this State or while passing through this State.

(b) The use, in this State, of tangible personal property by an interstate carrier for hire as rolling stock moving in interstate commerce or by lessors under a lease of one year or longer executed or in effect at the time of purchase of tangible personal property by interstate carriers for-hire for use as rolling stock moving in interstate commerce as long as so used by the interstate carriers for-hire, and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(c) The use, in this State, by owners, lessors, or shippers of tangible personal property that is utilized by interstate carriers for hire for use as rolling stock moving in interstate commerce as long as so used by the interstate carriers for hire, and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(d) The use, in this State, of tangible personal property or taxable service that is acquired outside this State and caused to be brought into or performed in this State by a person who has already paid a tax in another State in respect to the sale, purchase, or use of that property, to the extent of the amount of the tax properly due and paid in the other State.

(e) The temporary storage, in this State, of tangible personal property that is acquired outside this State and that, after being brought into this State and stored here temporarily, is used solely outside this State or is physically attached to or incorporated into other tangible personal property that is used solely outside this State, or is altered by converting, fabricating, manufacturing, printing, processing, or shaping, and, as altered, is used solely outside this State.

(f) The temporary storage in this State of building materials and fixtures that are acquired either in this State or outside this State by an Illinois registered combination retailer and construction contractor, and that the purchaser thereafter uses outside this State by incorporating that property into real estate located outside this State.

(g) The use or purchase of tangible personal property by a common carrier by rail or motor that receives the physical possession of the property in Illinois, and that transports the property, or shares with another common carrier in the transportation of the property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of the property to a destination outside Illinois, for use outside Illinois.

(h) Except as provided in subsection (h-1), the use, in this State, of a motor vehicle that was sold in this State to a nonresident, even though the motor vehicle is delivered to the nonresident in this State, if the motor vehicle is not to be titled in this State, and if a drive-away permit is issued to the motor vehicle as provided in Section 3-603 of the Illinois Vehicle Code or if the nonresident purchaser has vehicle registration plates to transfer to the motor vehicle upon returning to his or her home state. The issuance of the drive-away permit or having the out-of-state registration plates to be transferred shall be prima facie evidence that the motor vehicle will not be titled in this State.

(h-1) The exemption under subsection (h) does not apply if the state in which the motor vehicle will be titled does not allow a reciprocal exemption for the use in that state of a motor vehicle sold and delivered in that state to an Illinois resident but titled in Illinois. The tax collected under this Act on the sale of a motor vehicle in this State to a resident of another state that does not allow a reciprocal exemption shall be imposed at a rate equal to the state's rate of tax on taxable property in the state in which the purchaser is a resident, except that the tax shall not exceed the tax that would otherwise be imposed under this Act. At the time of the sale, the purchaser shall execute a statement, signed under penalty of perjury, of his or her intent to title the vehicle in the state in which the purchaser is a resident within 30 days after the sale and of the fact of the payment to the State of Illinois of tax in an amount equivalent to the state's rate of tax on taxable property in his or her state of residence and shall submit the statement to the appropriate tax collection agency in his or her state of residence. In addition, the retailer must retain a signed copy of the statement in his or her records. Nothing in this subsection shall be construed to require the removal of the vehicle from this state following the filing of an intent to title the vehicle in the purchaser's state of residence if the purchaser titles the vehicle in his or her state of residence within 30 days after the date of sale. The tax collected under this Act in accordance with this subsection (h-1) shall be proportionately distributed as if the tax were collected at the 6.25% general rate imposed under this Act.

(h-2) The following exemptions apply with respect to certain aircraft:

(1) Beginning on July 1, 2007, no tax is imposed under this Act on the purchase of an aircraft, as defined in Section 3 of the Illinois Aeronautics Act, if all of the following conditions are met:

(A) the aircraft leaves this State within 15 days after the later of either the issuance of the final billing for the purchase of the aircraft or the authorized approval for return to service, completion of the maintenance record entry, and completion of the test flight and ground test for inspection, as required by 14 C.F.R. 91.407;

(B) the aircraft is not based or registered in this State after the purchase of the aircraft; and

(C) the purchaser provides the Department with a signed and dated certification, on a form prescribed by the Department, certifying that the requirements of this item (1) are met. The certificate must also include the name and address of the purchaser, the address of the location where the aircraft is to be titled or registered, the address of the primary physical location of the aircraft, and other information that the Department may reasonably require.

(2) Beginning on July 1, 2007, no tax is imposed under this Act on the use of an aircraft, as defined in Section 3 of the Illinois Aeronautics Act, that is temporarily located in this State for the purpose of a prepurchase evaluation if all of the following conditions are met:

(A) the aircraft is not based or registered in this State after the prepurchase evaluation; and

(B) the purchaser provides the Department with a signed and dated certification, on a form prescribed by the Department, certifying that the requirements of this item (2) are met. The certificate must also include the name and address of the purchaser, the address of the location where the aircraft is to be titled or registered, the address of the primary physical location of the aircraft, and other information that the Department may reasonably require.

(3) Beginning on July 1, 2007, no tax is imposed under this Act on the use of an

aircraft, as defined in Section 3 of the Illinois Aeronautics Act, that is temporarily located in this State for the purpose of a post-sale customization if all of the following conditions are met:

(A) the aircraft leaves this State within 15 days after the authorized approval for return to service, completion of the maintenance record entry, and completion of the test flight and ground test for inspection, as required by 14 C.F.R. 91.407;

(B) the aircraft is not based or registered in this State either before or after the post-sale customization; and

(C) the purchaser provides the Department with a signed and dated certification, on a form prescribed by the Department, certifying that the requirements of this item (3) are met. The certificate must also include the name and address of the purchaser, the address of the location where the aircraft is to be titled or registered, the address of the primary physical location of the aircraft, and other information that the Department may reasonably require.

If tax becomes due under this subsection (h-2) because of the purchaser's use of the aircraft in this State, the purchaser shall file a return with the Department and pay the tax on the fair market value of the aircraft. This return and payment of the tax must be made no later than 30 days after the aircraft is used in a taxable manner in this State. The tax is based on the fair market value of the aircraft on the date that it is first used in a taxable manner in this State.

For purposes of this subsection (h-2):

"Based in this State" means hangared, stored, or otherwise used, excluding post-sale customizations as defined in this Section, for 10 or more days in each 12-month period immediately following the date of the sale of the aircraft.

"Post-sale customization" means any improvement, maintenance, or repair that is performed on an aircraft following a transfer of ownership of the aircraft.

"Prepurchase evaluation" means an examination of an aircraft to provide a potential purchaser with information relevant to the potential purchase.

"Registered in this State" means an aircraft registered with the Department of Transportation, Aeronautics Division, or titled or registered with the Federal Aviation Administration to an address located in this State.

This subsection (h-2) is exempt from the provisions of Section 3-90.

(i) Beginning July 1, 1999, the use, in this State, of fuel acquired outside this State and brought into this State in the fuel supply tanks of locomotives engaged in freight hauling and passenger service for interstate commerce. This subsection is exempt from the provisions of Section 3-90.

(j) Beginning on January 1, 2002 and through June 30, 2016, the use of tangible personal property purchased from an Illinois retailer by a taxpayer engaged in centralized purchasing activities in Illinois who will, upon receipt of the property in Illinois, temporarily store the property in Illinois (i) for the purpose of subsequently transporting it outside this State for use or consumption thereafter solely outside this State or (ii) for the purpose of being processed, fabricated, or manufactured into, attached to, or incorporated into other tangible personal property to be transported outside this State and thereafter used or consumed solely outside this State. The Director of Revenue shall, pursuant to rules adopted in accordance with the Illinois Administrative Procedure Act, issue a permit to any taxpayer in good standing with the Department who is eligible for the exemption under this subsection (j). The permit issued under this subsection (j) shall authorize the holder, to the extent and in the manner specified in the rules adopted under this Act, to purchase tangible personal property from a retailer exempt from the taxes imposed by this Act. Taxpayers shall maintain all necessary books and records to substantiate the use and consumption of all such tangible personal property outside of the State of Illinois.

(Source: P.A. 97-73, eff. 6-30-11.)

(35 ILCS 105/3-65) (from Ch. 120, par. 439.3-65)

Sec. 3-65. R.O.T. nontaxability. If the seller of tangible personal property or taxable service for use would not be taxable under the Retailers' Occupation Tax Act despite all elements of the sale occurring in Illinois, then the tax imposed by this Act does not apply to the use of the tangible personal property or taxable service in this State.

(Source: P.A. 91-51, eff. 6-30-99.)

(35 ILCS 105/3-75) (from Ch. 120, par. 439.3-75)

Sec. 3-75. Serviceman transfer. Tangible personal property purchased by a serviceman, as defined in Section 2 of the Service Occupation Tax Act, is subject to the tax imposed by this Act when purchased for transfer by the serviceman incidental to completion of a maintenance agreement. Effective January 1, 2018, purchases of tangible personal property purchased for transfer incidental to performance of a taxable service is not subject to the tax imposed by this Act.

(Source: P.A. 91-51, eff. 6-30-99.)

(35 ILCS 105/3a) (from Ch. 120, par. 439.3a)

Sec. 3a. The tax imposed by the Act shall when collected be stated as a distinct item separate and apart from the selling price of the tangible personal property or taxable service. However, where it is not possible to state the sales tax separately in situations such as sales from vending machines or sales of liquor by the drink the Department may by rule exempt such sales from this requirement so long as purchasers are notified by a sign that the tax is included in the selling price.

(Source: P.A. 84-229.)

(35 ILCS 105/4) (from Ch. 120, par. 439.4)

Sec. 4. Evidence that tangible personal property or taxable service was sold by any person for delivery to a person residing or engaged in business in this State shall be prima facie evidence that such tangible personal property or taxable service was sold for use in this State.

(Source: Laws 1955, p. 2027.)

(35 ILCS 105/5) (from Ch. 120, par. 439.5)

Sec. 5. Except as to motor vehicles and other items of tangible personal property that must be titled or registered under an Illinois law, but that cannot be so titled or registered without a use tax receipt or exemption determination from the Department, every retailer maintaining a place of business in this State and making sales of tangible personal property or taxable service for use in this State (whether those sales are made within or without this State) shall, when collecting the tax as provided in Section 3-45 of this Act from the purchaser, give to the purchaser (if demanded by the purchaser) a receipt for the tax in the manner and form prescribed by the Department. The receipt shall be sufficient to relieve the purchaser from further liability for the tax to which the receipt may refer. Each retailer shall list with the Department the names and addresses of all of his or her agents operating in this State and the location of any and all of his or her distribution or sales houses, offices, or other places of business in this State.

(Source: P.A. 86-1475.)

(35 ILCS 105/7) (from Ch. 120, par. 439.7)

Sec. 7.

It is unlawful for any retailer to advertise or hold out or state to the public or to any purchaser, consumer or user, directly or indirectly, that the tax or any part thereof imposed by Section 3 hereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property or taxable service sold, or if added that it or any part thereof will be refunded other than when the retailer refunds the selling price and tax because of the merchandise's being returned to the retailer (or the taxable service transaction's being partially or wholly cancelled) or other than when the retailer credits or refunds the tax to the purchaser to support a claim filed with the Department under the Retailers' Occupation Tax Act or under this Act. Any person violating any of the provisions of this Section within this State shall be guilty of a Class A misdemeanor.

(Source: P.A. 77-2830.)

(35 ILCS 105/9) (from Ch. 120, par. 439.9)

Sec. 9. Except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, each retailer required or authorized to collect the tax imposed by this Act shall pay to the Department the amount of such tax (except as otherwise provided) at the time when he is required to file his return for the period during which such tax was collected, less a discount of 2.1% prior to January 1, 1990, and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for expenses incurred in collecting the tax, keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final. A retailer need not remit that part of any tax collected by him to the extent that he is required to remit and does remit the tax imposed by the Retailers' Occupation Tax Act, with respect to the sale of the same property.

Where such tangible personal property or taxable service is sold under a conditional sales contract, or under any other form of sale wherein the payment of the principal sum, or a part thereof, is extended beyond the close of the period for which the return is filed, the retailer, in collecting the tax (except as to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State), may collect for each tax return period, only the tax applicable to that part of the selling price actually received during such tax return period.

Except as provided in this Section, on or before the twentieth day of each calendar month, such retailer shall file a return for the preceding calendar month. Such return shall be filed on forms prescribed by the Department and shall furnish such information as the Department may reasonably require.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due;
- 5-5. The signature of the taxpayer; and
6. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" means the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Service Use Tax Act was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act was \$20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4

complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985, and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987, and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for penalties and interest on the difference between the minimum amount due and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

If any such payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown by an original monthly return, the Department shall issue to the taxpayer a credit memorandum no later than 30 days after the date of payment, which memorandum may be submitted by the taxpayer to the Department in payment of tax liability subsequently to be remitted by the taxpayer to the Department or be assigned by the taxpayer to a similar taxpayer under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department, except that if such excess payment is shown on an original monthly return and is made after December 31, 1986, no credit memorandum shall be issued, unless requested by the taxpayer. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted by the taxpayer to the Department under this Act, the Retailers' Occupation Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determines that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and the taxpayer shall be liable for penalties and interest on such difference.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on

a quarter annual basis, with the return for January, February, and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability to the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 3-55 of this Act, then that seller may report the transfer of all the aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

The transaction reporting return in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of the Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of the Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft and aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the date of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the tax that is imposed by this Act may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may

submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer, and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Where a retailer collects the tax with respect to the selling price of tangible personal property or taxable service which he sells and the purchaser thereafter returns such tangible personal property or cancels the providing of taxable service and the retailer refunds the selling price thereof to the purchaser, such retailer shall also refund, to the purchaser, the tax so collected from the purchaser. When filing his return for the period in which he refunds such tax to the purchaser, the retailer may deduct the amount of the tax so refunded by him to the purchaser from any other use tax which such retailer may be required to pay or remit to the Department, as shown by such return, if the amount of the tax to be deducted was previously remitted to the Department by such retailer. If the retailer has not previously remitted the amount of such tax to the Department, he is entitled to no deduction under this Act upon refunding such tax to the purchaser.

Any retailer filing a return under this Section shall also include (for the purpose of paying tax thereon) the total tax covered by such return upon the selling price of tangible personal property or taxable service purchased by him at retail from a retailer, but as to which the tax imposed by this Act was not collected from the retailer filing such return, and such retailer shall remit the amount of such tax to the Department when filing such return.

If experience indicates such action to be practicable, the Department may prescribe and furnish a combination or joint return which will enable retailers, who are required to file returns hereunder and also under the Retailers' Occupation Tax Act, to furnish all the return information required by both Acts on the one form.

Where the retailer has more than one business registered with the Department under separate registration under this Act, such retailer may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning January 1, 1990, each month the Department shall pay into the State and Local Sales Tax Reform Fund, a special fund in the State Treasury, 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property, other than tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

From July 1, 2017 through June 30, 2018, no deposits shall be made into the State and Local Sales Tax Reform Fund from the net revenue realized from the 6.25% general rate on taxable services. Beginning July 1, 2018 and through June 30, 2019, each month the Department shall pay into the State and Local Sales Tax Reform Fund 7% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services. Beginning July 1, 2019 and through June 30, 2020, each month the Department shall pay into the State and Local Sales Tax Reform Fund 13% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services. Beginning July 1, 2020, each month the Department shall pay into the State and Local Sales Tax Reform Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services.

Beginning August 1, 2000, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the State and Local Sales Tax Reform Fund 100% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property which is purchased outside Illinois at retail from a retailer and which is titled or registered by an agency of this State's government.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and the Retailers' Occupation Tax Act shall not exceed \$2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act shall not exceed \$18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under this Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, each month the Department shall deposit \$500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to Section 3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as defined in Section 3 of the Retailers' Occupation Tax Act), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred during such month to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater

of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year; and, further provided, that the amounts payable into the Build Illinois Fund under this clause (b) shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of the moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the preceding sentence and shall reduce the amount otherwise payable for such fiscal year pursuant to clause (b) of the preceding sentence. The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of the sums designated as "Total Deposit", shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	246,000,000
2022	260,000,000
2023	275,000,000
2024	275,000,000

2025	275,000,000
2026	279,000,000
2027	292,000,000
2028	307,000,000
2029	322,000,000
2030	338,000,000
2031	350,000,000
2032	350,000,000

and
each fiscal year
thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098) ~~this amendatory Act of the 98th General Assembly~~, each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

(Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933, eff. 1-27-17; revised 2-3-17.)

(35 ILCS 105/10) (from Ch. 120, par. 439.10)

Sec. 10. Except as to motor vehicles, aircraft, watercraft, and trailers, and except as to cigarettes as defined in the Cigarette Use Tax Act, when tangible personal property or (beginning January 1, 2018 a taxable service) is purchased from a retailer for use in this State by a purchaser who did not pay the tax imposed by this Act to the retailer, and who does not file returns with the Department as a retailer under Section 9 of this Act, such purchaser (by the last day of the month following the calendar month in which such purchaser makes any payment upon the selling price of such property) shall, except as otherwise provided in this Section, file a return with the Department and pay the tax upon that portion of the selling price so paid by the purchaser during the preceding calendar month. When tangible personal property, including but not limited to motor vehicles and aircraft, is purchased by a lessor, under a lease for one year or longer, executed or in effect at the time of purchase to an interstate carrier for hire, who did not pay the tax imposed by this Act to the retailer, such lessor (by the last day of the month following the calendar month in which such property reverts to the use of such lessor) shall file a return with the Department and pay the tax upon the fair market value of such property on the date of such reversion. However, in determining the fair market value at the time of reversion, the fair market value of such property shall not exceed the original purchase price of the property that was paid by the lessor at the time of purchase. Such return shall be filed on a form prescribed by the Department and shall contain such information as the Department may reasonably require. Such return and payment from the purchaser shall be submitted to the Department sooner than the last day of the month after the month in which the purchase is made to the extent that that may be necessary in order to secure the title to a motor vehicle or the certificate of registration for an aircraft. However, except as to motor vehicles and aircraft, and except as to cigarettes as defined in the Cigarette Use Tax Act, if the purchaser's annual use tax liability does not exceed \$600, the purchaser may file the return on an annual basis on or before April 15th of the year following the year use tax liability was incurred. Individual purchasers with an annual use tax liability that does not exceed \$600 may, in lieu of the filing and payment requirements in this Section, file and pay in compliance with Section 502.1 of the Illinois Income Tax Act.

If cigarettes, as defined in the Cigarette Use Tax Act, are purchased from a retailer for use in this State by a purchaser who did not pay the tax imposed by this Act to the retailer, and who does not file returns with the Department as a retailer under Section 9 of this Act, such purchaser must, within 30 days after acquiring the cigarettes, file a return with the Department and pay the tax upon that portion of the selling price so paid by the purchaser for the cigarettes.

In addition with respect to motor vehicles, aircraft, watercraft, and trailers, a purchaser of such tangible personal property for use in this State, who purchases such tangible personal property from an out-of-state retailer, shall file with the Department, upon a form to be prescribed and supplied by the Department, a return for each such item of tangible personal property purchased, except that if, in the same transaction, (i) a purchaser of motor vehicles, aircraft, watercraft, or trailers who is a retailer of motor vehicles, aircraft, watercraft, or trailers purchases more than one motor vehicle, aircraft, watercraft, or trailer for the purpose of resale or (ii) a purchaser of motor vehicles, aircraft, watercraft, or trailers purchases more than one motor vehicle, aircraft, watercraft, or trailer for use as qualifying rolling stock as provided in Section 3-55 of this Act, then the purchaser may report the purchase of all motor vehicles, aircraft, watercraft, or trailers involved in that transaction to the Department on a single return prescribed by the Department. Such return in the case of motor vehicles and aircraft must show the name and address of the seller, the name, address of purchaser, the amount of the selling price including the amount allowed by the retailer for traded in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 2 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the purchaser with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such return shall be filed not later than 30 days after such motor vehicle or aircraft is brought into this State for use.

For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

The return and tax remittance or proof of exemption from the tax that is imposed by this Act may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such return, the purchaser shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

When a purchaser pays a tax imposed by this Act directly to the Department, the Department (upon request therefor from such purchaser) shall issue an appropriate receipt to such purchaser showing that he has paid such tax to the Department. Such receipt shall be sufficient to relieve the purchaser from further liability for the tax to which such receipt may refer.

A user who is liable to pay use tax directly to the Department only occasionally and not on a frequently recurring basis, and who is not required to file returns with the Department as a retailer under Section 9 of this Act, or under the "Retailers' Occupation Tax Act", or as a registrant with the Department under the "Service Occupation Tax Act" or the "Service Use Tax Act", need not register with the Department. However, if such a user has a frequently recurring direct use tax liability to pay to the Department, such user shall be required to register with the Department on forms prescribed by the Department and to obtain and display a certificate of registration from the Department. In that event, all of the provisions of Section 9 of this Act concerning the filing of regular monthly, quarterly or annual tax returns and all of the provisions of Section 2a of the "Retailers' Occupation Tax Act" concerning the requirements for registrants to post bond or other security with the Department, as the provisions of such sections now exist or may hereafter be amended, shall apply to such users to the same extent as if such provisions were included herein.

(Source: P.A. 96-520, eff. 8-14-09; 96-1000, eff. 7-2-10; 96-1388, eff. 7-29-10.)

(35 ILCS 105/11) (from Ch. 120, par. 439.11)

Sec. 11. Every retailer required or authorized to collect taxes hereunder and every person using in this State tangible personal property or taxable service purchased at retail from a retailer on or after the effective date hereof shall keep such records, receipts, invoices and other pertinent books, documents, memoranda and papers as the Department shall require, in such form as the Department shall require. The Department may adopt rules that establish requirements, including record forms and formats, for records required to be kept and maintained by taxpayers. For purposes of this Section, "records" means all data maintained by the taxpayer, including data on paper, microfilm, microfiche or any type of machine-sensible data compilation. For the purpose of administering and enforcing the provisions hereof, the Department, or any officer or employee of the Department designated, in writing, by the Director thereof, may hold investigations and hearings concerning any matters covered herein and may examine any books, papers, records, documents or memoranda of any retailer or purchaser bearing upon the sales or purchases of tangible personal property, the privilege of using which is taxed hereunder, and may require the attendance of such person or any officer or employee of such person, or of any person having knowledge of the facts, and may take testimony and require proof for its information.

(Source: P.A. 88-480.)

Section 30-25. The Service Use Tax Act is amended by changing Sections 2 and 3-5 as follows:

(35 ILCS 110/2) (from Ch. 120, par. 439.32)

Sec. 2. Definitions.

"Use" means the exercise by any person of any right or power over tangible personal property incident to the ownership of that property, but does not include the sale or use for demonstration by him of that property in any form as tangible personal property in the regular course of business. "Use" does not mean the interim use of tangible personal property nor the physical incorporation of tangible personal property, as an ingredient or constituent, into other tangible personal property, (a) which is sold in the regular course

of business or (b) which the person incorporating such ingredient or constituent therein has undertaken at the time of such purchase to cause to be transported in interstate commerce to destinations outside the State of Illinois.

"Purchased from a serviceman" means the acquisition of the ownership of, or title to, tangible personal property through a sale of service.

"Purchaser" means any person who, through a sale of service, acquires the ownership of, or title to, any tangible personal property.

"Cost price" means the consideration paid by the serviceman for a purchase valued in money, whether paid in money or otherwise, including cash, credits and services, and shall be determined without any deduction on account of the supplier's cost of the property sold or on account of any other expense incurred by the supplier. When a serviceman contracts out part or all of the services required in his sale of service, it shall be presumed that the cost price to the serviceman of the property transferred to him or her by his or her subcontractor is equal to 50% of the subcontractor's charges to the serviceman in the absence of proof of the consideration paid by the subcontractor for the purchase of such property.

"Selling price" means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits and service, and shall be determined without any deduction on account of the serviceman's cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever, but does not include interest or finance charges which appear as separate items on the bill of sale or sales contract nor charges that are added to prices by sellers on account of the seller's duty to collect, from the purchaser, the tax that is imposed by this Act.

"Department" means the Department of Revenue.

"Person" means any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, limited liability company, and any receiver, executor, trustee, guardian or other representative appointed by order of any court.

"Sale of service" means any transaction except:

(1) a retail sale of tangible personal property taxable under the Retailers' Occupation Tax Act or under the Use Tax Act.

(2) a sale of tangible personal property for the purpose of resale made in compliance with Section 2c of the Retailers' Occupation Tax Act.

(3) except as hereinafter provided, a sale or transfer of tangible personal property as an incident to the rendering of service for or by any governmental body, or for or by any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption under this paragraph only if the limited liability company is organized and operated exclusively for educational purposes.

(4) a sale or transfer of tangible personal property as an incident to the rendering of service for interstate carriers for hire for use as rolling stock moving in interstate commerce or by lessors under a lease of one year or longer, executed or in effect at the time of purchase of personal property, to interstate carriers for hire for use as rolling stock moving in interstate commerce so long as so used by such interstate carriers for hire, and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(4a) a sale or transfer of tangible personal property as an incident to the rendering of service for owners, lessors, or shippers of tangible personal property which is utilized by interstate carriers for hire for use as rolling stock moving in interstate commerce so long as so used by interstate carriers for hire, and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(4a-5) on and after July 1, 2003 and through June 30, 2004, a sale or transfer of a motor vehicle of the second division with a gross vehicle weight in excess of 8,000 pounds as an incident to the rendering of service if that motor vehicle is subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code. Beginning on July 1, 2004 and through June 30, 2005, the use in this State of motor vehicles of the second division: (i) with a gross vehicle weight rating in excess of 8,000 pounds; (ii) that are subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code; and (iii) that are primarily used for commercial purposes. Through June 30, 2005, this exemption applies to repair and replacement parts added after the initial purchase of such a motor vehicle if that motor vehicle is used in a manner that would qualify for the rolling stock

exemption otherwise provided for in this Act. For purposes of this paragraph, "used for commercial purposes" means the transportation of persons or property in furtherance of any commercial or industrial enterprise whether for-hire or not.

(5) a sale or transfer of machinery and equipment used primarily in the process of the manufacturing or assembling, either in an existing, an expanded or a new manufacturing facility, of tangible personal property for wholesale or retail sale or lease, whether such sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or some other person, or whether such sale or lease is made apart from or as an incident to the seller's engaging in a service occupation and the applicable tax is a Service Use Tax or Service Occupation Tax, rather than Use Tax or Retailers' Occupation Tax. The exemption provided by this paragraph (5) does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this exemption. The exemption under this paragraph (5) is exempt from the provisions of Section 3-75.

(5a) the repairing, reconditioning or remodeling, for a common carrier by rail, of tangible personal property which belongs to such carrier for hire, and as to which such carrier receives the physical possession of the repaired, reconditioned or remodeled item of tangible personal property in Illinois, and which such carrier transports, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the person who repaired, reconditioned or remodeled the property to a destination outside Illinois, for use outside Illinois.

(5b) a sale or transfer of tangible personal property which is produced by the seller thereof on special order in such a way as to have made the applicable tax the Service Occupation Tax or the Service Use Tax, rather than the Retailers' Occupation Tax or the Use Tax, for an interstate carrier by rail which receives the physical possession of such property in Illinois, and which transports such property, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of such property to a destination outside Illinois, for use outside Illinois.

(6) until July 1, 2003, a sale or transfer of distillation machinery and equipment, sold as a unit or kit and assembled or installed by the retailer, which machinery and equipment is certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as motor fuel or as a component of motor fuel for the personal use of such user and not subject to sale or resale.

(7) at the election of any serviceman not required to be otherwise registered as a retailer under Section 2a of the Retailers' Occupation Tax Act, made for each fiscal year sales of service in which the aggregate annual cost price of tangible personal property transferred as an incident to the sales of service is less than 35%, or 75% in the case of servicemen transferring prescription drugs or servicemen engaged in graphic arts production, of the aggregate annual total gross receipts from all sales of service. The purchase of such tangible personal property by the serviceman shall be subject to tax under the Retailers' Occupation Tax Act and the Use Tax Act. However, if a primary serviceman who has made the election described in this paragraph subcontracts service work to a secondary serviceman who has also made the election described in this paragraph, the primary serviceman does not incur a Use Tax liability if the secondary serviceman (i) has paid or will pay Use Tax on his or her cost price of any tangible personal property transferred to the primary serviceman and (ii) certifies that fact in writing to the primary serviceman.

Tangible personal property transferred incident to the completion of a maintenance agreement is exempt from the tax imposed pursuant to this Act.

Exemption (5) also includes machinery and equipment used in the general maintenance or repair of such exempt machinery and equipment or for in-house manufacture of exempt machinery and equipment. On and after July 1, 2017, exemption (5) also includes production related tangible personal property, as defined in Section 3-50 of the Use Tax Act. On and after July 1, 2017, exemption (5) also includes graphic arts machinery and equipment, as defined in paragraph (5) of Section 3-5. The machinery and equipment exemption does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope

of this exemption. For the purposes of exemption (5), each of these terms shall have the following meanings: (1) "manufacturing process" shall mean the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by procedures commonly regarded as manufacturing, processing, fabricating, or refining which changes some existing material or materials into a material with a different form, use or name. In relation to a recognized integrated business composed of a series of operations which collectively constitute manufacturing, or individually constitute manufacturing operations, the manufacturing process shall be deemed to commence with the first operation or stage of production in the series, and shall not be deemed to end until the completion of the final product in the last operation or stage of production in the series; and further, for purposes of exemption (5), photoprocessing is deemed to be a manufacturing process of tangible personal property for wholesale or retail sale; (2) "assembling process" shall mean the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by the combination of existing materials in a manner commonly regarded as assembling which results in a material of a different form, use or name; (3) "machinery" shall mean major mechanical machines or major components of such machines contributing to a manufacturing or assembling process; and (4) "equipment" shall include any independent device or tool separate from any machinery but essential to an integrated manufacturing or assembly process; including computers used primarily in a manufacturer's computer assisted design, computer assisted manufacturing (CAD/CAM) system; or any subunit or assembly comprising a component of any machinery or auxiliary, adjunct or attachment parts of machinery, such as tools, dies, jigs, fixtures, patterns and molds; or any parts which require periodic replacement in the course of normal operation; but shall not include hand tools. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a product being manufactured or assembled for wholesale or retail sale or lease. The purchaser of such machinery and equipment who has an active resale registration number shall furnish such number to the seller at the time of purchase. The user of such machinery and equipment and tools without an active resale registration number shall prepare a certificate of exemption for each transaction stating facts establishing the exemption for that transaction, which certificate shall be available to the Department for inspection or audit. The Department shall prescribe the form of the certificate.

Any informal rulings, opinions or letters issued by the Department in response to an inquiry or request for any opinion from any person regarding the coverage and applicability of exemption (5) to specific devices shall be published, maintained as a public record, and made available for public inspection and copying. If the informal ruling, opinion or letter contains trade secrets or other confidential information, where possible the Department shall delete such information prior to publication. Whenever such informal rulings, opinions, or letters contain any policy of general applicability, the Department shall formulate and adopt such policy as a rule in accordance with the provisions of the Illinois Administrative Procedure Act.

On and after July 1, 1987, no entity otherwise eligible under exemption (3) of this Section shall make tax free purchases unless it has an active exemption identification number issued by the Department.

The purchase, employment and transfer of such tangible personal property as newsprint and ink for the primary purpose of conveying news (with or without other information) is not a purchase, use or sale of service or of tangible personal property within the meaning of this Act.

"Serviceman" means any person who is engaged in the occupation of making sales of service.

"Sale at retail" means "sale at retail" as defined in the Retailers' Occupation Tax Act.

"Supplier" means any person who makes sales of tangible personal property to servicemen for the purpose of resale as an incident to a sale of service.

"Serviceman maintaining a place of business in this State", or any like term, means and includes any serviceman:

1. having or maintaining within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the serviceman or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such serviceman or subsidiary is licensed to do business in this State;

- 1.1. having a contract with a person located in this State under which the person, for a commission or other consideration based on the sale of service by the serviceman, directly or indirectly refers potential customers to the serviceman by providing to the potential customers a promotional code or other mechanism that allows the serviceman to track purchases referred by such persons. Examples of mechanisms that allow the serviceman to track purchases referred by such persons include but are

not limited to the use of a link on the person's Internet website, promotional codes distributed through the person's hand-delivered or mailed material, and promotional codes distributed by the person through radio or other broadcast media. The provisions of this paragraph 1.1 shall apply only if the cumulative gross receipts from sales of service by the serviceman to customers who are referred to the serviceman by all persons in this State under such contracts exceed \$10,000 during the preceding 4 quarterly periods ending on the last day of March, June, September, and December; a serviceman meeting the requirements of this paragraph 1.1 shall be presumed to be maintaining a place of business in this State but may rebut this presumption by submitting proof that the referrals or other activities pursued within this State by such persons were not sufficient to meet the nexus standards of the United States Constitution during the preceding 4 quarterly periods;

1.2. beginning July 1, 2011, having a contract with a person located in this State under which:

A. the serviceman sells the same or substantially similar line of services as the person located in this State and does so using an identical or substantially similar name, trade name, or trademark as the person located in this State; and

B. the serviceman provides a commission or other consideration to the person located in this State based upon the sale of services by the serviceman.

The provisions of this paragraph 1.2 shall apply only if the cumulative gross receipts from sales of service by the serviceman to customers in this State under all such contracts exceed \$10,000 during the preceding 4 quarterly periods ending on the last day of March, June, September, and December;

2. soliciting orders for tangible personal property by means of a telecommunication or television shopping system (which utilizes toll free numbers) which is intended by the retailer to be broadcast by cable television or other means of broadcasting, to consumers located in this State;

3. pursuant to a contract with a broadcaster or publisher located in this State, soliciting orders for tangible personal property by means of advertising which is disseminated primarily to consumers located in this State and only secondarily to bordering jurisdictions;

4. soliciting orders for tangible personal property by mail if the solicitations are substantial and recurring and if the retailer benefits from any banking, financing, debt collection, telecommunication, or marketing activities occurring in this State or benefits from the location in this State of authorized installation, servicing, or repair facilities;

5. being owned or controlled by the same interests which own or control any retailer engaging in business in the same or similar line of business in this State;

6. having a franchisee or licensee operating under its trade name if the franchisee or licensee is required to collect the tax under this Section;

7. pursuant to a contract with a cable television operator located in this State, soliciting orders for tangible personal property by means of advertising which is transmitted or distributed over a cable television system in this State; or

8. engaging in activities in Illinois, which activities in the state in which the supply business engaging in such activities is located would constitute maintaining a place of business in that state.

(Source: P.A. 98-583, eff. 1-1-14; 98-1089, eff. 1-1-15.)

(35 ILCS 110/3-5)

Sec. 3-5. Exemptions. Use of the following tangible personal property is exempt from the tax imposed by this Act:

(1) Personal property purchased from a corporation, society, association, foundation, institution, or organization, other than a limited liability company, that is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if the personal property was not purchased by the enterprise for the purpose of resale by the enterprise.

(2) Personal property purchased by a non-profit Illinois county fair association for use in conducting, operating, or promoting the county fair.

(3) Personal property purchased by a not-for-profit arts or cultural organization that establishes, by proof required by the Department by rule, that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code and that is organized and operated primarily for the presentation or support of arts or cultural programming, activities, or services. These organizations include, but are not limited to, music and dramatic arts organizations such as symphony orchestras and theatrical groups, arts and cultural service organizations, local arts councils, visual arts organizations, and media arts organizations. On and after the effective date of this amendatory Act of the 92nd General Assembly, however, an entity otherwise

eligible for this exemption shall not make tax-free purchases unless it has an active identification number issued by the Department.

(4) Legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion.

(5) Until July 1, 2003 and beginning again on September 1, 2004 through August 30, 2014, graphic arts machinery and equipment, including repair and replacement parts, both new and used, and including that manufactured on special order or purchased for lease, certified by the purchaser to be used primarily for graphic arts production. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a graphic arts product. Beginning on July 1, 2017, graphic arts machinery and equipment is included in the manufacturing and assembling machinery and equipment exemption under Section 2 of this Act.

(6) Personal property purchased from a teacher-sponsored student organization affiliated with an elementary or secondary school located in Illinois.

(7) Farm machinery and equipment, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for production agriculture or State or federal agricultural programs, including individual replacement parts for the machinery and equipment, including machinery and equipment purchased for lease, and including implements of husbandry defined in Section 1-130 of the Illinois Vehicle Code, farm machinery and agricultural chemical and fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code, but excluding other motor vehicles required to be registered under the Illinois Vehicle Code. Horticultural polyhouses or hoop houses used for propagating, growing, or overwintering plants shall be considered farm machinery and equipment under this item (7). Agricultural chemical tender tanks and dry boxes shall include units sold separately from a motor vehicle required to be licensed and units sold mounted on a motor vehicle required to be licensed if the selling price of the tender is separately stated.

Farm machinery and equipment shall include precision farming equipment that is installed or purchased to be installed on farm machinery and equipment including, but not limited to, tractors, harvesters, sprayers, planters, seeders, or spreaders. Precision farming equipment includes, but is not limited to, soil testing sensors, computers, monitors, software, global positioning and mapping systems, and other such equipment.

Farm machinery and equipment also includes computers, sensors, software, and related equipment used primarily in the computer-assisted operation of production agriculture facilities, equipment, and activities such as, but not limited to, the collection, monitoring, and correlation of animal and crop data for the purpose of formulating animal diets and agricultural chemicals. This item (7) is exempt from the provisions of Section 3-75.

(8) Until June 30, 2013, fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers.

Beginning July 1, 2013, fuel and petroleum products sold to or used by an air carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight that (i) is engaged in foreign trade or is engaged in trade between the United States and any of its possessions and (ii) transports at least one individual or package for hire from the city of origination to the city of final destination on the same aircraft, without regard to a change in the flight number of that aircraft.

(9) Proceeds of mandatory service charges separately stated on customers' bills for the purchase and consumption of food and beverages acquired as an incident to the purchase of a service from a serviceman, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed.

(10) Until July 1, 2003, oil field exploration, drilling, and production equipment, including (i) rigs and parts of rigs, rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and tubular goods, including casing and drill strings, (iii) pumps and pump-jack units, (iv) storage tanks and flow lines, (v) any individual replacement part for oil field exploration, drilling, and production equipment, and (vi) machinery and equipment purchased for lease; but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

(11) Proceeds from the sale of photoprocessing machinery and equipment, including repair and replacement parts, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for photoprocessing, and including photoprocessing machinery and equipment purchased for lease.

(12) Coal and aggregate exploration, mining, off-highway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code. The changes made to this Section by Public Act 97-767 apply on and after July 1, 2003, but no claim for credit or refund is allowed on or after August 16, 2013 (the effective date of Public Act 98-456) for such taxes paid during the period beginning July 1, 2003 and ending on August 16, 2013 (the effective date of Public Act 98-456).

(13) Semen used for artificial insemination of livestock for direct agricultural production.

(14) Horses, or interests in horses, registered with and meeting the requirements of any of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, used for purposes of breeding or racing for prizes. This item (14) is exempt from the provisions of Section 3-75, and the exemption provided for under this item (14) applies for all periods beginning May 30, 1995, but no claim for credit or refund is allowed on or after the effective date of this amendatory Act of the 95th General Assembly for such taxes paid during the period beginning May 30, 2000 and ending on the effective date of this amendatory Act of the 95th General Assembly.

(15) Computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients purchased by a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the equipment is leased in a manner that does not qualify for this exemption or is used in any other non-exempt manner, the lessor shall be liable for the tax imposed under this Act or the Use Tax Act, as the case may be, based on the fair market value of the property at the time the non-qualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department.

(16) Personal property purchased by a lessor who leases the property, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the property is leased in a manner that does not qualify for this exemption or is used in any other non-exempt manner, the lessor shall be liable for the tax imposed under this Act or the Use Tax Act, as the case may be, based on the fair market value of the property at the time the non-qualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department.

(17) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area.

(18) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within 6 months after the disaster.

(19) Beginning July 1, 1999, game or game birds purchased at a "game breeding and hunting preserve area" as that term is used in the Wildlife Code. This paragraph is exempt from the provisions of Section 3-75.

(20) A motor vehicle, as that term is defined in Section 1-146 of the Illinois Vehicle Code, that is donated to a corporation, limited liability company, society, association, foundation, or institution that is

determined by the Department to be organized and operated exclusively for educational purposes. For purposes of this exemption, "a corporation, limited liability company, society, association, foundation, or institution organized and operated exclusively for educational purposes" means all tax-supported public schools, private schools that offer systematic instruction in useful branches of learning by methods common to public schools and that compare favorably in their scope and intensity with the course of study presented in tax-supported schools, and vocational or technical schools or institutes organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business, or commercial occupation.

(21) Beginning January 1, 2000, personal property, including food, purchased through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This paragraph does not apply to fundraising events (i) for the benefit of private home instruction or (ii) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity. This paragraph is exempt from the provisions of Section 3-75.

(22) Beginning January 1, 2000 and through December 31, 2001, new or used automatic vending machines that prepare and serve hot food and beverages, including coffee, soup, and other items, and replacement parts for these machines. Beginning January 1, 2002 and through June 30, 2003, machines and parts for machines used in commercial, coin-operated amusement and vending business if a use or occupation tax is paid on the gross receipts derived from the use of the commercial, coin-operated amusement and vending machines. This paragraph is exempt from the provisions of Section 3-75.

(23) Beginning August 23, 2001 and through June 30, 2016, food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, when purchased for use by a person receiving medical assistance under Article V of the Illinois Public Aid Code who resides in a licensed long-term care facility, as defined in the Nursing Home Care Act, or in a licensed facility as defined in the ID/DD Community Care Act, the MC/DD Act, or the Specialized Mental Health Rehabilitation Act of 2013.

(24) Beginning on the effective date of this amendatory Act of the 92nd General Assembly, computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients purchased by a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the equipment is leased in a manner that does not qualify for this exemption or is used in any other nonexempt manner, the lessor shall be liable for the tax imposed under this Act or the Use Tax Act, as the case may be, based on the fair market value of the property at the time the nonqualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department. This paragraph is exempt from the provisions of Section 3-75.

(25) Beginning on the effective date of this amendatory Act of the 92nd General Assembly, personal property purchased by a lessor who leases the property, under a lease of one year or longer executed or in effect at the time the lessor would otherwise be subject to the tax imposed by this Act, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. If the property is leased in a manner that does not qualify for this exemption or is used in any other nonexempt manner, the lessor shall be liable for the tax imposed under this Act or the Use Tax Act, as the case may be, based on the fair market value of the property at the time the nonqualifying use occurs. No lessor shall collect or attempt to collect an amount (however designated) that purports to reimburse that lessor for the tax imposed by this Act or the Use Tax Act, as the case may be, if the tax has not been paid by the lessor. If a lessor improperly collects any such amount from the lessee, the lessee shall have a legal right to claim a refund of that amount from the lessor. If, however, that amount is not refunded to the lessee for any reason, the lessor is liable to pay that amount to the Department. This paragraph is exempt from the provisions of Section 3-75.

(26) Beginning January 1, 2008, tangible personal property used in the construction or maintenance of a community water supply, as defined under Section 3.145 of the Environmental Protection Act, that is operated by a not-for-profit corporation that holds a valid water supply permit issued under Title IV of the Environmental Protection Act. This paragraph is exempt from the provisions of Section 3-75.

(27) Beginning January 1, 2010, materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft as part of the modification, refurbishment, completion, replacement, repair, or maintenance of the aircraft. This exemption includes consumable supplies used in the modification, refurbishment, completion, replacement, repair, and maintenance of aircraft, but excludes any materials, parts, equipment, components, and consumable supplies used in the modification, replacement, repair, and maintenance of aircraft engines or power plants, whether such engines or power plants are installed or uninstalled upon any such aircraft. "Consumable supplies" include, but are not limited to, adhesive, tape, sandpaper, general purpose lubricants, cleaning solution, latex gloves, and protective films. This exemption applies only to the use of qualifying tangible personal property transferred incident to the modification, refurbishment, completion, replacement, repair, or maintenance of aircraft by persons who (i) hold an Air Agency Certificate and are empowered to operate an approved repair station by the Federal Aviation Administration, (ii) have a Class IV Rating, and (iii) conduct operations in accordance with Part 145 of the Federal Aviation Regulations. The exemption does not include aircraft operated by a commercial air carrier providing scheduled passenger air service pursuant to authority issued under Part 121 or Part 129 of the Federal Aviation Regulations. The changes made to this paragraph (27) by Public Act 98-534 are declarative of existing law.

(28) Tangible personal property purchased by a public-facilities corporation, as described in Section 11-65-10 of the Illinois Municipal Code, for purposes of constructing or furnishing a municipal convention hall, but only if the legal title to the municipal convention hall is transferred to the municipality without any further consideration by or on behalf of the municipality at the time of the completion of the municipal convention hall or upon the retirement or redemption of any bonds or other debt instruments issued by the public-facilities corporation in connection with the development of the municipal convention hall. This exemption includes existing public-facilities corporations as provided in Section 11-65-25 of the Illinois Municipal Code. This paragraph is exempt from the provisions of Section 3-75.

(29) Beginning January 1, 2017, menstrual pads, tampons, and menstrual cups.
(Source: P.A. 98-104, eff. 7-22-13; 98-422, eff. 8-16-13; 98-456, eff. 8-16-13; 98-534, eff. 8-23-13; 98-756, eff. 7-16-14; 99-180, eff. 7-29-15; 99-855, eff. 8-19-16.)

Section 30-30. The Service Occupation Tax Act is amended by changing Sections 2 and 3-5 as follows: (35 ILCS 115/2) (from Ch. 120, par. 439.102)

Sec. 2. "Transfer" means any transfer of the title to property or of the ownership of property whether or not the transferor retains title as security for the payment of amounts due him from the transferee.

"Cost Price" means the consideration paid by the serviceman for a purchase valued in money, whether paid in money or otherwise, including cash, credits and services, and shall be determined without any deduction on account of the supplier's cost of the property sold or on account of any other expense incurred by the supplier. When a serviceman contracts out part or all of the services required in his sale of service, it shall be presumed that the cost price to the serviceman of the property transferred to him by his or her subcontractor is equal to 50% of the subcontractor's charges to the serviceman in the absence of proof of the consideration paid by the subcontractor for the purchase of such property.

"Department" means the Department of Revenue.

"Person" means any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, limited liability company, and any receiver, executor, trustee, guardian or other representative appointed by order of any court.

"Sale of Service" means any transaction except:

(a) A retail sale of tangible personal property taxable under the Retailers' Occupation Tax Act or under the Use Tax Act.

(b) A sale of tangible personal property for the purpose of resale made in compliance with Section 2c of the Retailers' Occupation Tax Act.

(c) Except as hereinafter provided, a sale or transfer of tangible personal property as an incident to the rendering of service for or by any governmental body or for or by any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes or any not-for-profit corporation, society, association, foundation, institution or organization which has no compensated officers or employees and which is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption

under this paragraph only if the limited liability company is organized and operated exclusively for educational purposes.

(d) A sale or transfer of tangible personal property as an incident to the rendering of service for interstate carriers for hire for use as rolling stock moving in interstate commerce or lessors under leases of one year or longer, executed or in effect at the time of purchase, to interstate carriers for hire for use as rolling stock moving in interstate commerce, and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(d-1) A sale or transfer of tangible personal property as an incident to the rendering of service for owners, lessors or shippers of tangible personal property which is utilized by interstate carriers for hire for use as rolling stock moving in interstate commerce, and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(d-1.1) On and after July 1, 2003 and through June 30, 2004, a sale or transfer of a motor vehicle of the second division with a gross vehicle weight in excess of 8,000 pounds as an incident to the rendering of service if that motor vehicle is subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code. Beginning on July 1, 2004 and through June 30, 2005, the use in this State of motor vehicles of the second division: (i) with a gross vehicle weight rating in excess of 8,000 pounds; (ii) that are subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code; and (iii) that are primarily used for commercial purposes. Through June 30, 2005, this exemption applies to repair and replacement parts added after the initial purchase of such a motor vehicle if that motor vehicle is used in a manner that would qualify for the rolling stock exemption otherwise provided for in this Act. For purposes of this paragraph, "used for commercial purposes" means the transportation of persons or property in furtherance of any commercial or industrial enterprise whether for-hire or not.

(d-2) The repairing, reconditioning or remodeling, for a common carrier by rail, of tangible personal property which belongs to such carrier for hire, and as to which such carrier receives the physical possession of the repaired, reconditioned or remodeled item of tangible personal property in Illinois, and which such carrier transports, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the person who repaired, reconditioned or remodeled the property as the shipper or consignor of such property to a destination outside Illinois, for use outside Illinois.

(d-3) A sale or transfer of tangible personal property which is produced by the seller thereof on special order in such a way as to have made the applicable tax the Service Occupation Tax or the Service Use Tax, rather than the Retailers' Occupation Tax or the Use Tax, for an interstate carrier by rail which receives the physical possession of such property in Illinois, and which transports such property, or shares with another common carrier in the transportation of such property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of such property to a destination outside Illinois, for use outside Illinois.

(d-4) Until January 1, 1997, a sale, by a registered serviceman paying tax under this Act to the Department, of special order printed materials delivered outside Illinois and which are not returned to this State, if delivery is made by the seller or agent of the seller, including an agent who causes the product to be delivered outside Illinois by a common carrier or the U.S. postal service.

(e) A sale or transfer of machinery and equipment used primarily in the process of the manufacturing or assembling, either in an existing, an expanded or a new manufacturing facility, of tangible personal property for wholesale or retail sale or lease, whether such sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or some other person, or whether such sale or lease is made apart from or as an incident to the seller's engaging in a service occupation and the applicable tax is a Service Occupation Tax or Service Use Tax, rather than Retailers' Occupation Tax or Use Tax. The exemption provided by this paragraph (e) does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this exemption. The exemption under this subsection (e) is exempt from the provisions of Section 3-75.

(f) Until July 1, 2003, the sale or transfer of distillation machinery and equipment, sold as a unit or kit and assembled or installed by the retailer, which machinery and equipment is certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as motor fuel or as a component of motor fuel for the personal use of such user and not subject to sale or resale.

(g) At the election of any serviceman not required to be otherwise registered as a retailer under Section 2a of the Retailers' Occupation Tax Act, made for each fiscal year sales of service in which the aggregate annual cost price of tangible personal property transferred as an incident to the sales of service is less than 35% (75% in the case of servicemen transferring prescription drugs or servicemen engaged in graphic arts production) of the aggregate annual total gross receipts from all sales of service. The purchase of such tangible personal property by the serviceman shall be subject to tax under the Retailers' Occupation Tax Act and the Use Tax Act. However, if a primary serviceman who has made the election described in this paragraph subcontracts service work to a secondary serviceman who has also made the election described in this paragraph, the primary serviceman does not incur a Use Tax liability if the secondary serviceman (i) has paid or will pay Use Tax on his or her cost price of any tangible personal property transferred to the primary serviceman and (ii) certifies that fact in writing to the primary serviceman.

Tangible personal property transferred incident to the completion of a maintenance agreement is exempt from the tax imposed pursuant to this Act.

Exemption (e) also includes machinery and equipment used in the general maintenance or repair of such exempt machinery and equipment or for in-house manufacture of exempt machinery and equipment. On and after July 1, 2017, exemption (e) also includes production related tangible personal property, as defined in Section 2-45 of the Retailers' Occupation Tax Act. On and after July 1, 2017, exemption (e) also includes graphic arts machinery and equipment, as defined in paragraph (5) of Section 3-5. The machinery and equipment exemption does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this exemption. For the purposes of exemption (e), each of these terms shall have the following meanings: (1) "manufacturing process" shall mean the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by procedures commonly regarded as manufacturing, processing, fabricating, or refining which changes some existing material or materials into a material with a different form, use or name. In relation to a recognized integrated business composed of a series of operations which collectively constitute manufacturing, or individually constitute manufacturing operations, the manufacturing process shall be deemed to commence with the first operation or stage of production in the series, and shall not be deemed to end until the completion of the final product in the last operation or stage of production in the series; and further for purposes of exemption (e), photoprocessing is deemed to be a manufacturing process of tangible personal property for wholesale or retail sale; (2) "assembling process" shall mean the production of any article of tangible personal property, whether such article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by the combination of existing materials in a manner commonly regarded as assembling which results in a material of a different form, use or name; (3) "machinery" shall mean major mechanical machines or major components of such machines contributing to a manufacturing or assembling process; and (4) "equipment" shall include any independent device or tool separate from any machinery but essential to an integrated manufacturing or assembly process; including computers used primarily in a manufacturer's computer assisted design, computer assisted manufacturing (CAD/CAM) system; or any subunit or assembly comprising a component of any machinery or auxiliary, adjunct or attachment parts of machinery, such as tools, dies, jigs, fixtures, patterns and molds; or any parts which require periodic replacement in the course of normal operation; but shall not include hand tools. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a product being manufactured or assembled for wholesale or retail sale or lease. The purchaser of such machinery and equipment who has an active resale registration number shall furnish such number to the seller at the time of purchase. The purchaser of such machinery and equipment and tools without an active resale registration number shall furnish to the seller a certificate of exemption for each transaction stating facts establishing the exemption for that transaction, which certificate shall be available to the Department for inspection or audit.

Except as provided in Section 2d of this Act, the rolling stock exemption applies to rolling stock used by an interstate carrier for hire, even just between points in Illinois, if such rolling stock transports, for hire, persons whose journeys or property whose shipments originate or terminate outside Illinois.

Any informal rulings, opinions or letters issued by the Department in response to an inquiry or request for any opinion from any person regarding the coverage and applicability of exemption (e) to specific devices shall be published, maintained as a public record, and made available for public inspection and

copying. If the informal ruling, opinion or letter contains trade secrets or other confidential information, where possible the Department shall delete such information prior to publication. Whenever such informal rulings, opinions, or letters contain any policy of general applicability, the Department shall formulate and adopt such policy as a rule in accordance with the provisions of the Illinois Administrative Procedure Act.

On and after July 1, 1987, no entity otherwise eligible under exemption (c) of this Section shall make tax free purchases unless it has an active exemption identification number issued by the Department.

"Serviceman" means any person who is engaged in the occupation of making sales of service.

"Sale at Retail" means "sale at retail" as defined in the Retailers' Occupation Tax Act.

"Supplier" means any person who makes sales of tangible personal property to servicemen for the purpose of resale as an incident to a sale of service.

(Source: P.A. 98-583, eff. 1-1-14.)

(35 ILCS 115/3-5)

Sec. 3-5. Exemptions. The following tangible personal property is exempt from the tax imposed by this Act:

(1) Personal property sold by a corporation, society, association, foundation, institution, or organization, other than a limited liability company, that is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if the personal property was not purchased by the enterprise for the purpose of resale by the enterprise.

(2) Personal property purchased by a not-for-profit Illinois county fair association for use in conducting, operating, or promoting the county fair.

(3) Personal property purchased by any not-for-profit arts or cultural organization that establishes, by proof required by the Department by rule, that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code and that is organized and operated primarily for the presentation or support of arts or cultural programming, activities, or services. These organizations include, but are not limited to, music and dramatic arts organizations such as symphony orchestras and theatrical groups, arts and cultural service organizations, local arts councils, visual arts organizations, and media arts organizations. On and after the effective date of this amendatory Act of the 92nd General Assembly, however, an entity otherwise eligible for this exemption shall not make tax-free purchases unless it has an active identification number issued by the Department.

(4) Legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion.

(5) Until July 1, 2003 and beginning again on September 1, 2004 through August 30, 2014, graphic arts machinery and equipment, including repair and replacement parts, both new and used, and including that manufactured on special order or purchased for lease, certified by the purchaser to be used primarily for graphic arts production. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a graphic arts product. Beginning on July 1, 2017, graphic arts machinery and equipment is included in the manufacturing and assembling machinery and equipment exemption under Section 2 of this Act.

(6) Personal property sold by a teacher-sponsored student organization affiliated with an elementary or secondary school located in Illinois.

(7) Farm machinery and equipment, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for production agriculture or State or federal agricultural programs, including individual replacement parts for the machinery and equipment, including machinery and equipment purchased for lease, and including implements of husbandry defined in Section 1-130 of the Illinois Vehicle Code, farm machinery and agricultural chemical and fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code, but excluding other motor vehicles required to be registered under the Illinois Vehicle Code. Horticultural polyhouses or hoop houses used for propagating, growing, or overwintering plants shall be considered farm machinery and equipment under this item (7). Agricultural chemical tender tanks and dry boxes shall include units sold separately from a motor vehicle required to be licensed and units sold mounted on a motor vehicle required to be licensed if the selling price of the tender is separately stated.

Farm machinery and equipment shall include precision farming equipment that is installed or purchased to be installed on farm machinery and equipment including, but not limited to, tractors, harvesters, sprayers, planters, seeders, or spreaders. Precision farming equipment includes, but is not limited to, soil testing sensors, computers, monitors, software, global positioning and mapping systems, and other such equipment.

Farm machinery and equipment also includes computers, sensors, software, and related equipment used primarily in the computer-assisted operation of production agriculture facilities, equipment, and activities such as, but not limited to, the collection, monitoring, and correlation of animal and crop data for the

purpose of formulating animal diets and agricultural chemicals. This item (7) is exempt from the provisions of Section 3-55.

(8) Until June 30, 2013, fuel and petroleum products sold to or used by an air common carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers.

Beginning July 1, 2013, fuel and petroleum products sold to or used by an air carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight that (i) is engaged in foreign trade or is engaged in trade between the United States and any of its possessions and (ii) transports at least one individual or package for hire from the city of origination to the city of final destination on the same aircraft, without regard to a change in the flight number of that aircraft.

(9) Proceeds of mandatory service charges separately stated on customers' bills for the purchase and consumption of food and beverages, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed.

(10) Until July 1, 2003, oil field exploration, drilling, and production equipment, including (i) rigs and parts of rigs, rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and tubular goods, including casing and drill strings, (iii) pumps and pump-jack units, (iv) storage tanks and flow lines, (v) any individual replacement part for oil field exploration, drilling, and production equipment, and (vi) machinery and equipment purchased for lease; but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

(11) Photoprocessing machinery and equipment, including repair and replacement parts, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for photoprocessing, and including photoprocessing machinery and equipment purchased for lease.

(12) Coal and aggregate exploration, mining, off-highway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code. The changes made to this Section by Public Act 97-767 apply on and after July 1, 2003, but no claim for credit or refund is allowed on or after August 16, 2013 (the effective date of Public Act 98-456) for such taxes paid during the period beginning July 1, 2003 and ending on August 16, 2013 (the effective date of Public Act 98-456).

(13) Beginning January 1, 1992 and through June 30, 2016, food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, when purchased for use by a person receiving medical assistance under Article V of the Illinois Public Aid Code who resides in a licensed long-term care facility, as defined in the Nursing Home Care Act, or in a licensed facility as defined in the ID/DD Community Care Act, the MC/DD Act, or the Specialized Mental Health Rehabilitation Act of 2013.

(14) Semen used for artificial insemination of livestock for direct agricultural production.

(15) Horses, or interests in horses, registered with and meeting the requirements of any of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, used for purposes of breeding or racing for prizes. This item (15) is exempt from the provisions of Section 3-55, and the exemption provided for under this item (15) applies for all periods beginning May 30, 1995, but no claim for credit or refund is allowed on or after January 1, 2008 (the effective date of Public Act 95-88) for such taxes paid during the period beginning May 30, 2000 and ending on January 1, 2008 (the effective date of Public Act 95-88).

(16) Computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients sold to a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time of the purchase, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act.

(17) Personal property sold to a lessor who leases the property, under a lease of one year or longer executed or in effect at the time of the purchase, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act.

(18) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is donated for disaster relief to be used in

a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area.

(19) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within 6 months after the disaster.

(20) Beginning July 1, 1999, game or game birds sold at a "game breeding and hunting preserve area" as that term is used in the Wildlife Code. This paragraph is exempt from the provisions of Section 3-55.

(21) A motor vehicle, as that term is defined in Section 1-146 of the Illinois Vehicle Code, that is donated to a corporation, limited liability company, society, association, foundation, or institution that is determined by the Department to be organized and operated exclusively for educational purposes. For purposes of this exemption, "a corporation, limited liability company, society, association, foundation, or institution organized and operated exclusively for educational purposes" means all tax-supported public schools, private schools that offer systematic instruction in useful branches of learning by methods common to public schools and that compare favorably in their scope and intensity with the course of study presented in tax-supported schools, and vocational or technical schools or institutes organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business, or commercial occupation.

(22) Beginning January 1, 2000, personal property, including food, purchased through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This paragraph does not apply to fundraising events (i) for the benefit of private home instruction or (ii) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity. This paragraph is exempt from the provisions of Section 3-55.

(23) Beginning January 1, 2000 and through December 31, 2001, new or used automatic vending machines that prepare and serve hot food and beverages, including coffee, soup, and other items, and replacement parts for these machines. Beginning January 1, 2002 and through June 30, 2003, machines and parts for machines used in commercial, coin-operated amusement and vending business if a use or occupation tax is paid on the gross receipts derived from the use of the commercial, coin-operated amusement and vending machines. This paragraph is exempt from the provisions of Section 3-55.

(24) Beginning on the effective date of this amendatory Act of the 92nd General Assembly, computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients sold to a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time of the purchase, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. This paragraph is exempt from the provisions of Section 3-55.

(25) Beginning on the effective date of this amendatory Act of the 92nd General Assembly, personal property sold to a lessor who leases the property, under a lease of one year or longer executed or in effect at the time of the purchase, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of the Retailers' Occupation Tax Act. This paragraph is exempt from the provisions of Section 3-55.

(26) Beginning on January 1, 2002 and through June 30, 2016, tangible personal property purchased from an Illinois retailer by a taxpayer engaged in centralized purchasing activities in Illinois who will, upon receipt of the property in Illinois, temporarily store the property in Illinois (i) for the purpose of subsequently transporting it outside this State for use or consumption thereafter solely outside this State or (ii) for the purpose of being processed, fabricated, or manufactured into, attached to, or incorporated into other tangible personal property to be transported outside this State and thereafter used or consumed solely outside this State. The Director of Revenue shall, pursuant to rules adopted in accordance with the Illinois Administrative Procedure Act, issue a permit to any taxpayer in good standing with the Department who is eligible for the exemption under this paragraph (26). The permit issued under this paragraph (26) shall authorize the holder, to the extent and in the manner specified in the rules adopted under this Act, to

purchase tangible personal property from a retailer exempt from the taxes imposed by this Act. Taxpayers shall maintain all necessary books and records to substantiate the use and consumption of all such tangible personal property outside of the State of Illinois.

(27) Beginning January 1, 2008, tangible personal property used in the construction or maintenance of a community water supply, as defined under Section 3.145 of the Environmental Protection Act, that is operated by a not-for-profit corporation that holds a valid water supply permit issued under Title IV of the Environmental Protection Act. This paragraph is exempt from the provisions of Section 3-55.

(28) Tangible personal property sold to a public-facilities corporation, as described in Section 11-65-10 of the Illinois Municipal Code, for purposes of constructing or furnishing a municipal convention hall, but only if the legal title to the municipal convention hall is transferred to the municipality without any further consideration by or on behalf of the municipality at the time of the completion of the municipal convention hall or upon the retirement or redemption of any bonds or other debt instruments issued by the public-facilities corporation in connection with the development of the municipal convention hall. This exemption includes existing public-facilities corporations as provided in Section 11-65-25 of the Illinois Municipal Code. This paragraph is exempt from the provisions of Section 3-55.

(29) Beginning January 1, 2010, materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft as part of the modification, refurbishment, completion, replacement, repair, or maintenance of the aircraft. This exemption includes consumable supplies used in the modification, refurbishment, completion, replacement, repair, and maintenance of aircraft, but excludes any materials, parts, equipment, components, and consumable supplies used in the modification, replacement, repair, and maintenance of aircraft engines or power plants, whether such engines or power plants are installed or uninstalled upon any such aircraft. "Consumable supplies" include, but are not limited to, adhesive, tape, sandpaper, general purpose lubricants, cleaning solution, latex gloves, and protective films. This exemption applies only to the transfer of qualifying tangible personal property incident to the modification, refurbishment, completion, replacement, repair, or maintenance of an aircraft by persons who (i) hold an Air Agency Certificate and are empowered to operate an approved repair station by the Federal Aviation Administration, (ii) have a Class IV Rating, and (iii) conduct operations in accordance with Part 145 of the Federal Aviation Regulations. The exemption does not include aircraft operated by a commercial air carrier providing scheduled passenger air service pursuant to authority issued under Part 121 or Part 129 of the Federal Aviation Regulations. The changes made to this paragraph (29) by Public Act 98-534 are declarative of existing law.

(30) Beginning January 1, 2017, menstrual pads, tampons, and menstrual cups.
(Source: P.A. 98-104, eff. 7-22-13; 98-422, eff. 8-16-13; 98-456, eff. 8-16-13; 98-534, eff. 8-23-13; 98-756, eff. 7-16-14; 99-180, eff. 7-29-15; 99-855, eff. 8-19-16.)

Section 30-35. The Retailers' Occupation Tax Act is amended by changing Sections 1, 2, 2-5, 2-10, 2-10.5, 2-12, 2-45, 2-55, 2a, 2b, 2c, 3, 7, and 13 and by adding Section 1b as follows:

(35 ILCS 120/1) (from Ch. 120, par. 440)

Sec. 1. Definitions. "Sale at retail" means any transfer of the ownership of or title to tangible personal property to a purchaser or the performance of a taxable service for a purchaser, for the purpose of use or consumption, and not for the purpose of resale in any form as tangible personal property or taxable service to the extent not first subjected to a use for which it was purchased, for a valuable consideration: Provided that the property or service purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or byproduct of manufacturing or otherwise transferred to the purchaser of tangible personal property or taxable service. For this purpose, slag produced as an incident to manufacturing pig iron or steel and sold is considered to be an intentionally produced byproduct of manufacturing. Transactions whereby the possession of the property is transferred but the seller retains the title as security for payment of the selling price shall be deemed to be sales.

"Sale at retail" shall be construed to include any transfer of the ownership of or title to tangible personal property to a purchaser or the performance of a taxable service for a purchaser, for use or consumption by any other person to whom such purchaser may transfer the tangible personal property or taxable service without a valuable consideration, and to include any transfer, whether made for or without a valuable consideration, for resale in any form as tangible personal property or taxable service unless made in compliance with Section 2c of this Act.

Sales of tangible personal property, which property, to the extent not first subjected to a use for which it was purchased, as an ingredient or constituent, goes into and forms a part of tangible personal property subsequently the subject of a "Sale at retail", or transferred to a purchaser of a taxable service that is a "sale at retail" are not sales at retail as defined in this Act: Provided that the property purchased is deemed

to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or byproduct of manufacturing.

"Sale at retail" shall be construed to include any Illinois florist's sales transaction in which the purchase order is received in Illinois by a florist and the sale is for use or consumption, but the Illinois florist has a florist in another state deliver the property to the purchaser or the purchaser's donee in such other state.

Nonreusable tangible personal property that is used by persons engaged in the business of operating a restaurant, cafeteria, or drive-in is a sale for resale when it is transferred to customers in the ordinary course of business as part of the sale of food or beverages and is used to deliver, package, or consume food or beverages, regardless of where consumption of the food or beverages occurs. Examples of those items include, but are not limited to nonreusable, paper and plastic cups, plates, baskets, boxes, sleeves, buckets or other containers, utensils, straws, placemats, napkins, doggie bags, and wrapping or packaging materials that are transferred to customers as part of the sale of food or beverages in the ordinary course of business.

The purchase, employment and transfer of such tangible personal property as newsprint and ink for the primary purpose of conveying news (with or without other information) is not a purchase, use or sale of tangible personal property.

A person whose activities are organized and conducted primarily as a not-for-profit service enterprise, and who engages in selling tangible personal property or taxable service at retail (whether to the public or merely to members and their guests) is engaged in the business of selling tangible personal property or taxable service at retail with respect to such transactions, excepting only a person organized and operated exclusively for charitable, religious or educational purposes either (1), to the extent of sales by such person to its members, students, patients or inmates of tangible personal property or taxable service to be used primarily for the purposes of such person, or (2), to the extent of sales by such person of tangible personal property or taxable service which is not sold or offered for sale by persons organized for profit. The selling of school books and school supplies by schools at retail to students is not "primarily for the purposes of" the school which does such selling. The provisions of this paragraph shall not apply to nor subject to taxation occasional dinners, socials or similar activities of a person organized and operated exclusively for charitable, religious or educational purposes, whether or not such activities are open to the public.

A person who is the recipient of a grant or contract under Title VII of the Older Americans Act of 1965 (P.L. 92-258) and serves meals to participants in the federal Nutrition Program for the Elderly in return for contributions established in amount by the individual participant pursuant to a schedule of suggested fees as provided for in the federal Act is not engaged in the business of selling tangible personal property or taxable service at retail with respect to such transactions.

"Purchaser" means anyone who, through a sale at retail, acquires the ownership of or title to tangible personal property or taxable service for a valuable consideration.

"Reseller of motor fuel" means any person engaged in the business of selling or delivering or transferring title of motor fuel to another person other than for use or consumption. No person shall act as a reseller of motor fuel within this State without first being registered as a reseller pursuant to Section 2c or a retailer pursuant to Section 2a.

"Selling price" or the "amount of sale" means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property, other than as hereinafter provided, and services, but not including the value of or credit given for traded-in tangible personal property where the item that is traded-in is of like kind and character as that which is being sold, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever, but does not include charges that are added to prices by sellers on account of the seller's tax liability under this Act, or on account of the seller's duty to collect, from the purchaser, the tax that is imposed by the Use Tax Act, or, except as otherwise provided with respect to any cigarette tax imposed by a home rule unit, on account of the seller's tax liability under any local occupation tax administered by the Department, or, except as otherwise provided with respect to any cigarette tax imposed by a home rule unit on account of the seller's duty to collect, from the purchasers, the tax that is imposed under any local use tax administered by the Department. Effective December 1, 1985, "selling price" shall include charges that are added to prices by sellers on account of the seller's tax liability under the Cigarette Tax Act, on account of the sellers' duty to collect, from the purchaser, the tax imposed under the Cigarette Use Tax Act, and on account of the seller's duty to collect, from the purchaser, any cigarette tax imposed by a home rule unit.

Notwithstanding any law to the contrary, for any motor vehicle, as defined in Section 1-146 of the Vehicle Code, that is sold on or after January 1, 2015 for the purpose of leasing the vehicle for a defined period that is longer than one year and (1) is a motor vehicle of the second division that: (A) is a self-contained motor vehicle designed or permanently converted to provide living quarters for recreational, camping, or travel use, with direct walk through access to the living quarters from the driver's seat; (B) is

of the van configuration designed for the transportation of not less than 7 nor more than 16 passengers; or (C) has a gross vehicle weight rating of 8,000 pounds or less or (2) is a motor vehicle of the first division, "selling price" or "amount of sale" means the consideration received by the lessor pursuant to the lease contract, including amounts due at lease signing and all monthly or other regular payments charged over the term of the lease. Also included in the selling price is any amount received by the lessor from the lessee for the leased vehicle that is not calculated at the time the lease is executed, including, but not limited to, excess mileage charges and charges for excess wear and tear. For sales that occur in Illinois, with respect to any amount received by the lessor from the lessee for the leased vehicle that is not calculated at the time the lease is executed, the lessor who purchased the motor vehicle does not incur the tax imposed by the Use Tax Act on those amounts, and the retailer who makes the retail sale of the motor vehicle to the lessor is not required to collect the tax imposed by the Use Tax Act or to pay the tax imposed by this Act on those amounts. However, the lessor who purchased the motor vehicle assumes the liability for reporting and paying the tax on those amounts directly to the Department in the same form (Illinois Retailers' Occupation Tax, and local retailers' occupation taxes, if applicable) in which the retailer would have reported and paid such tax if the retailer had accounted for the tax to the Department. For amounts received by the lessor from the lessee that are not calculated at the time the lease is executed, the lessor must file the return and pay the tax to the Department by the due date otherwise required by this Act for returns other than transaction returns. If the retailer is entitled under this Act to a discount for collecting and remitting the tax imposed under this Act to the Department with respect to the sale of the motor vehicle to the lessor, then the right to the discount provided in this Act shall be transferred to the lessor with respect to the tax paid by the lessor for any amount received by the lessor from the lessee for the leased vehicle that is not calculated at the time the lease is executed; provided that the discount is only allowed if the return is timely filed and for amounts timely paid. The "selling price" of a motor vehicle that is sold on or after January 1, 2015 for the purpose of leasing for a defined period of longer than one year shall not be reduced by the value of or credit given for traded-in tangible personal property owned by the lessor, nor shall it be reduced by the value of or credit given for traded-in tangible personal property owned by the lessee, regardless of whether the trade-in value thereof is assigned by the lessee to the lessor. In the case of a motor vehicle that is sold for the purpose of leasing for a defined period of longer than one year, the sale occurs at the time of the delivery of the vehicle, regardless of the due date of any lease payments. A lessor who incurs a Retailers' Occupation Tax liability on the sale of a motor vehicle coming off lease may not take a credit against that liability for the Use Tax the lessor paid upon the purchase of the motor vehicle (or for any tax the lessor paid with respect to any amount received by the lessor from the lessee for the leased vehicle that was not calculated at the time the lease was executed) if the selling price of the motor vehicle at the time of purchase was calculated using the definition of "selling price" as defined in this paragraph. Notwithstanding any other provision of this Act to the contrary, lessors shall file all returns and make all payments required under this paragraph to the Department by electronic means in the manner and form as required by the Department. This paragraph does not apply to leases of motor vehicles for which, at the time the lease is entered into, the term of the lease is not a defined period, including leases with a defined initial period with the option to continue the lease on a month-to-month or other basis beyond the initial defined period.

The phrase "like kind and character" shall be liberally construed (including but not limited to any form of motor vehicle for any form of motor vehicle, or any kind of farm or agricultural implement for any other kind of farm or agricultural implement), while not including a kind of item which, if sold at retail by that retailer, would be exempt from retailers' occupation tax and use tax as an isolated or occasional sale.

"Gross receipts" from the sales of tangible personal property or taxable service at retail means the total selling price or the amount of such sales, as hereinbefore defined. In the case of charge and time sales, the amount thereof shall be included only as and when payments are received by the seller. Receipts or other consideration derived by a seller from the sale, transfer or assignment of accounts receivable to a wholly owned subsidiary will not be deemed payments prior to the time the purchaser makes payment on such accounts.

"Department" means the Department of Revenue.

"Person" means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, limited liability company, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.

The isolated or occasional sale of tangible personal property or taxable service at retail by a person who does not hold himself out as being engaged (or who does not habitually engage) in selling such tangible personal property or taxable service at retail, or a sale through a bulk vending machine, does not constitute engaging in a business of selling such tangible personal property or taxable service at retail within the meaning of this Act; provided that any person who is engaged in a business which is not subject to the tax

imposed by this Act because of involving the sale of or a contract to sell real estate or a construction contract to improve real estate or a construction contract to engineer, install, and maintain an integrated system of products, but who, in the course of conducting such business, transfers tangible personal property to users or consumers in the finished form in which it was purchased, and which does not become real estate or was not engineered and installed, under any provision of a construction contract or real estate sale or real estate sales agreement entered into with some other person arising out of or because of such nontaxable business, is engaged in the business of selling tangible personal property at retail to the extent of the value of the tangible personal property so transferred. If, in such a transaction, a separate charge is made for the tangible personal property so transferred, the value of such property, for the purpose of this Act, shall be the amount so separately charged, but not less than the cost of such property to the transferor; if no separate charge is made, the value of such property, for the purposes of this Act, is the cost to the transferor of such tangible personal property. Construction contracts for the improvement of real estate consisting of engineering, installation, and maintenance of voice, data, video, security, and all telecommunication systems do not constitute engaging in a business of selling tangible personal property or taxable service at retail within the meaning of this Act if they are sold at one specified contract price.

A person who holds himself or herself out as being engaged (or who habitually engages) in selling tangible personal property or taxable service at retail is a person engaged in the business of selling tangible personal property or taxable service at retail hereunder with respect to such sales (and not primarily in a nontaxable service occupation) notwithstanding the fact that such person designs and produces such tangible personal property or taxable service on special order for the purchaser and in such a way as to render the property or service of value only to such purchaser, if such tangible personal property or taxable service so produced on special order serves substantially the same function as stock or standard items of tangible personal property or taxable service that are sold at retail.

Persons who engage in the business of transferring tangible personal property or taxable service upon the redemption of trading stamps are engaged in the business of selling such property or service at retail and shall be liable for and shall pay the tax imposed by this Act on the basis of the retail value of the property or service transferred upon redemption of such stamps.

"Bulk vending machine" means a vending machine, containing unsorted confections, nuts, toys, or other items designed primarily to be used or played with by children which, when a coin or coins of a denomination not larger than \$0.50 are inserted, are dispensed in equal portions, at random and without selection by the customer.

(Source: P.A. 98-628, eff. 1-1-15; 98-1080, eff. 8-26-14.)

(35 ILCS 120/1b new)

Sec. 1b. Taxable service. Beginning January 1, 2018, "taxable service" has the meaning provided in Section 2a-2 of the Use Tax Act.

(35 ILCS 120/2) (from Ch. 120, par. 441)

Sec. 2. Tax imposed. A tax is imposed upon persons engaged in the business of selling at retail taxable service or tangible personal property, or both, including computer software, and including photographs, negatives, and positives that are the product of photoprocessing, but not including products of photoprocessing produced for use in motion pictures for public commercial exhibition. Beginning January 1, 2001, prepaid telephone calling arrangements shall be considered tangible personal property subject to the tax imposed under this Act regardless of the form in which those arrangements may be embodied, transmitted, or fixed by any method now known or hereafter developed. Sales of (1) electricity delivered to customers by wire; (2) natural or artificial gas that is delivered to customers through pipes, pipelines, or mains; and (3) water that is delivered to customers through pipes, pipelines, or mains are not subject to tax under this Act. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this Act.

(Source: P.A. 98-583, eff. 1-1-14.)

(35 ILCS 120/2-5)

Sec. 2-5. Exemptions. Gross receipts from proceeds from the sale of the following tangible personal property and taxable services are exempt from the tax imposed by this Act:

(1) Farm chemicals.

(2) Farm machinery and equipment, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for production agriculture or State or federal agricultural programs, including individual replacement parts for the machinery and equipment, including machinery and equipment purchased for lease, and including implements of husbandry defined in Section 1-130 of the Illinois Vehicle Code, farm machinery and agricultural chemical and fertilizer spreaders, and nurse wagons required to be registered under Section 3-809 of the Illinois Vehicle Code, but excluding other motor vehicles required to be registered under the Illinois Vehicle Code. Horticultural polyhouses or hoop

houses used for propagating, growing, or overwintering plants shall be considered farm machinery and equipment under this item (2). Agricultural chemical tender tanks and dry boxes shall include units sold separately from a motor vehicle required to be licensed and units sold mounted on a motor vehicle required to be licensed, if the selling price of the tender is separately stated.

Farm machinery and equipment shall include precision farming equipment that is installed or purchased to be installed on farm machinery and equipment including, but not limited to, tractors, harvesters, sprayers, planters, seeders, or spreaders. Precision farming equipment includes, but is not limited to, soil testing sensors, computers, monitors, software, global positioning and mapping systems, and other such equipment.

Farm machinery and equipment also includes computers, sensors, software, and related equipment used primarily in the computer-assisted operation of production agriculture facilities, equipment, and activities such as, but not limited to, the collection, monitoring, and correlation of animal and crop data for the purpose of formulating animal diets and agricultural chemicals. This item (2) is exempt from the provisions of Section 2-70.

(3) Until July 1, 2003, distillation machinery and equipment, sold as a unit or kit, assembled or installed by the retailer, certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as motor fuel or as a component of motor fuel for the personal use of the user, and not subject to sale or resale.

(4) Until July 1, 2003 and beginning again September 1, 2004 through August 30, 2014, graphic arts machinery and equipment, including repair and replacement parts, both new and used, and including that manufactured on special order or purchased for lease, certified by the purchaser to be used primarily for graphic arts production. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts effect a direct and immediate change upon a graphic arts product. Beginning on July 1, 2017, graphic arts machinery and equipment is included in the manufacturing and assembling machinery and equipment exemption under paragraph (14).

(5) A motor vehicle that is used for automobile renting, as defined in the Automobile Renting Occupation and Use Tax Act. This paragraph is exempt from the provisions of Section 2-70.

(6) Personal property sold by a teacher-sponsored student organization affiliated with an elementary or secondary school located in Illinois.

(7) Until July 1, 2003, proceeds of that portion of the selling price of a passenger car the sale of which is subject to the Replacement Vehicle Tax.

(8) Personal property sold to an Illinois county fair association for use in conducting, operating, or promoting the county fair.

(9) Personal property sold to or taxable service performed for a not-for-profit arts or cultural organization that establishes, by proof required by the Department by rule, that it has received an exemption under Section 501(c)(3) of the Internal Revenue Code and that is organized and operated primarily for the presentation or support of arts or cultural programming, activities, or services. These organizations include, but are not limited to, music and dramatic arts organizations such as symphony orchestras and theatrical groups, arts and cultural service organizations, local arts councils, visual arts organizations, and media arts organizations. On and after the effective date of this amendatory Act of the 92nd General Assembly, however, an entity otherwise eligible for this exemption shall not make tax-free purchases unless it has an active identification number issued by the Department.

(10) Personal property sold or taxable service performed by a corporation, society, association, foundation, institution, or organization, other than a limited liability company, that is organized and operated as a not-for-profit service enterprise for the benefit of persons 65 years of age or older if the personal property was not purchased by the enterprise for the purpose of resale by the enterprise.

(11) Personal property or taxable service sold to a governmental body, to a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes, or to a not-for-profit corporation, society, association, foundation, institution, or organization that has no compensated officers or employees and that is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption under this paragraph only if the limited liability company is organized and operated exclusively for educational purposes. On and after July 1, 1987, however, no entity otherwise eligible for this exemption shall make tax-free purchases unless it has an active identification number issued by the Department.

(12) Tangible personal property sold to interstate carriers for hire for use as rolling stock moving in interstate commerce or to lessors under leases of one year or longer executed or in effect at the time of purchase by interstate carriers for hire for use as rolling stock moving in interstate commerce and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal

Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(12-5) On and after July 1, 2003 and through June 30, 2004, motor vehicles of the second division with a gross vehicle weight in excess of 8,000 pounds that are subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code. Beginning on July 1, 2004 and through June 30, 2005, the use in this State of motor vehicles of the second division: (i) with a gross vehicle weight rating in excess of 8,000 pounds; (ii) that are subject to the commercial distribution fee imposed under Section 3-815.1 of the Illinois Vehicle Code; and (iii) that are primarily used for commercial purposes. Through June 30, 2005, this exemption applies to repair and replacement parts added after the initial purchase of such a motor vehicle if that motor vehicle is used in a manner that would qualify for the rolling stock exemption otherwise provided for in this Act. For purposes of this paragraph, "used for commercial purposes" means the transportation of persons or property in furtherance of any commercial or industrial enterprise whether for-hire or not.

(13) Proceeds from sales to owners, lessors, or shippers of tangible personal property that is utilized by interstate carriers for hire for use as rolling stock moving in interstate commerce and equipment operated by a telecommunications provider, licensed as a common carrier by the Federal Communications Commission, which is permanently installed in or affixed to aircraft moving in interstate commerce.

(14) Machinery and equipment that will be used by the purchaser, or a lessee of the purchaser, primarily in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, whether the sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or some other person, or whether the sale or lease is made apart from or as an incident to the seller's engaging in the service occupation of producing machines, tools, dies, jigs, patterns, gauges, or other similar items of no commercial value on special order for a particular purchaser. The exemption provided by this paragraph (14) does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of Public Act 98-583 are declaratory of existing law as to the meaning and scope of this exemption. Beginning on July 1, 2017, the exemption provided by this paragraph (14) includes, but is not limited to, graphic arts machinery and equipment, as defined in paragraph (4) of this Section. Beginning on July 1, 2017, the exemption provided by this paragraph (14) includes, but is not limited to, production related tangible personal property, as defined in Section 2-45 of this Act. The exemption provided by this paragraph (14) is exempt from the provisions of Section 2-70.

(15) Proceeds of mandatory service charges separately stated on customers' bills for purchase and consumption of food and beverages or of taxable service, to the extent that the proceeds of the service charge are in fact turned over as tips or as a substitute for tips to the employees who participate directly in preparing, serving, hosting or cleaning up the food or beverage function with respect to which the service charge is imposed.

(16) Petroleum products sold to a purchaser if the seller is prohibited by federal law from charging tax to the purchaser.

(17) Tangible personal property sold to a common carrier by rail or motor that receives the physical possession of the property in Illinois and that transports the property, or shares with another common carrier in the transportation of the property, out of Illinois on a standard uniform bill of lading showing the seller of the property as the shipper or consignor of the property to a destination outside Illinois, for use outside Illinois.

(18) Legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion.

(19) Until July 1 2003, oil field exploration, drilling, and production equipment, including (i) rigs and parts of rigs, rotary rigs, cable tool rigs, and workover rigs, (ii) pipe and tubular goods, including casing and drill strings, (iii) pumps and pump-jack units, (iv) storage tanks and flow lines, (v) any individual replacement part for oil field exploration, drilling, and production equipment, and (vi) machinery and equipment purchased for lease; but excluding motor vehicles required to be registered under the Illinois Vehicle Code.

(20) Photoprocessing machinery and equipment, including repair and replacement parts, both new and used, including that manufactured on special order, certified by the purchaser to be used primarily for photoprocessing, and including photoprocessing machinery and equipment purchased for lease.

(21) Coal and aggregate exploration, mining, off-highway hauling, processing, maintenance, and reclamation equipment, including replacement parts and equipment, and including equipment purchased for lease, but excluding motor vehicles required to be registered under the Illinois Vehicle Code. The

changes made to this Section by Public Act 97-767 apply on and after July 1, 2003, but no claim for credit or refund is allowed on or after August 16, 2013 (the effective date of Public Act 98-456) for such taxes paid during the period beginning July 1, 2003 and ending on August 16, 2013 (the effective date of Public Act 98-456).

(22) Until June 30, 2013, fuel and petroleum products sold to or used by an air carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight destined for or returning from a location or locations outside the United States without regard to previous or subsequent domestic stopovers.

Beginning July 1, 2013, fuel and petroleum products sold to or used by an air carrier, certified by the carrier to be used for consumption, shipment, or storage in the conduct of its business as an air common carrier, for a flight that (i) is engaged in foreign trade or is engaged in trade between the United States and any of its possessions and (ii) transports at least one individual or package for hire from the city of origination to the city of final destination on the same aircraft, without regard to a change in the flight number of that aircraft.

(23) A transaction in which the purchase order is received by a florist who is located outside Illinois, but who has a florist located in Illinois deliver the property to the purchaser or the purchaser's donee in Illinois.

(24) Fuel consumed or used in the operation of ships, barges, or vessels that are used primarily in or for the transportation of property or the conveyance of persons for hire on rivers bordering on this State if the fuel is delivered by the seller to the purchaser's barge, ship, or vessel while it is afloat upon that bordering river.

(25) Except as provided in item (25-5) of this Section, a motor vehicle sold in this State to a nonresident even though the motor vehicle is delivered to the nonresident in this State, if the motor vehicle is not to be titled in this State, and if a drive-away permit is issued to the motor vehicle as provided in Section 3-603 of the Illinois Vehicle Code or if the nonresident purchaser has vehicle registration plates to transfer to the motor vehicle upon returning to his or her home state. The issuance of the drive-away permit or having the out-of-state registration plates to be transferred is prima facie evidence that the motor vehicle will not be titled in this State.

(25-5) The exemption under item (25) does not apply if the state in which the motor vehicle will be titled does not allow a reciprocal exemption for a motor vehicle sold and delivered in that state to an Illinois resident but titled in Illinois. The tax collected under this Act on the sale of a motor vehicle in this State to a resident of another state that does not allow a reciprocal exemption shall be imposed at a rate equal to the state's rate of tax on taxable property in the state in which the purchaser is a resident, except that the tax shall not exceed the tax that would otherwise be imposed under this Act. At the time of the sale, the purchaser shall execute a statement, signed under penalty of perjury, of his or her intent to title the vehicle in the state in which the purchaser is a resident within 30 days after the sale and of the fact of the payment to the State of Illinois of tax in an amount equivalent to the state's rate of tax on taxable property in his or her state of residence and shall submit the statement to the appropriate tax collection agency in his or her state of residence. In addition, the retailer must retain a signed copy of the statement in his or her records. Nothing in this item shall be construed to require the removal of the vehicle from this state following the filing of an intent to title the vehicle in the purchaser's state of residence if the purchaser titles the vehicle in his or her state of residence within 30 days after the date of sale. The tax collected under this Act in accordance with this item (25-5) shall be proportionately distributed as if the tax were collected at the 6.25% general rate imposed under this Act.

(25-7) Beginning on July 1, 2007, no tax is imposed under this Act on the sale of an aircraft, as defined in Section 3 of the Illinois Aeronautics Act, if all of the following conditions are met:

(1) the aircraft leaves this State within 15 days after the later of either the issuance of the final billing for the sale of the aircraft, or the authorized approval for return to service, completion of the maintenance record entry, and completion of the test flight and ground test for inspection, as required by 14 C.F.R. 91.407;

(2) the aircraft is not based or registered in this State after the sale of the aircraft; and

(3) the seller retains in his or her books and records and provides to the Department a signed and dated certification from the purchaser, on a form prescribed by the Department, certifying that the requirements of this item (25-7) are met. The certificate must also include the name and address of the purchaser, the address of the location where the aircraft is to be titled or registered, the address of the primary physical location of the aircraft, and other information that the Department may reasonably require.

For purposes of this item (25-7):

"Based in this State" means hangared, stored, or otherwise used, excluding post-sale customizations as defined in this Section, for 10 or more days in each 12-month period immediately following the date of the sale of the aircraft.

"Registered in this State" means an aircraft registered with the Department of Transportation, Aeronautics Division, or titled or registered with the Federal Aviation Administration to an address located in this State.

This paragraph (25-7) is exempt from the provisions of Section 2-70.

(26) Semen used for artificial insemination of livestock for direct agricultural production.

(27) Horses, or interests in horses, registered with and meeting the requirements of any of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, used for purposes of breeding or racing for prizes. This item (27) is exempt from the provisions of Section 2-70, and the exemption provided for under this item (27) applies for all periods beginning May 30, 1995, but no claim for credit or refund is allowed on or after January 1, 2008 (the effective date of Public Act 95-88) for such taxes paid during the period beginning May 30, 2000 and ending on January 1, 2008 (the effective date of Public Act 95-88).

(28) Computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients sold to a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time of the purchase, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of this Act.

(29) Personal property sold to a lessor who leases the property, under a lease of one year or longer executed or in effect at the time of the purchase, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of this Act.

(30) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is donated for disaster relief to be used in a State or federally declared disaster area in Illinois or bordering Illinois by a manufacturer or retailer that is registered in this State to a corporation, society, association, foundation, or institution that has been issued a sales tax exemption identification number by the Department that assists victims of the disaster who reside within the declared disaster area.

(31) Beginning with taxable years ending on or after December 31, 1995 and ending with taxable years ending on or before December 31, 2004, personal property that is used in the performance of infrastructure repairs in this State, including but not limited to municipal roads and streets, access roads, bridges, sidewalks, waste disposal systems, water and sewer line extensions, water distribution and purification facilities, storm water drainage and retention facilities, and sewage treatment facilities, resulting from a State or federally declared disaster in Illinois or bordering Illinois when such repairs are initiated on facilities located in the declared disaster area within 6 months after the disaster.

(32) Beginning July 1, 1999, game or game birds sold at a "game breeding and hunting preserve area" as that term is used in the Wildlife Code. This paragraph is exempt from the provisions of Section 2-70.

(33) A motor vehicle, as that term is defined in Section 1-146 of the Illinois Vehicle Code, that is donated to a corporation, limited liability company, society, association, foundation, or institution that is determined by the Department to be organized and operated exclusively for educational purposes. For purposes of this exemption, "a corporation, limited liability company, society, association, foundation, or institution organized and operated exclusively for educational purposes" means all tax-supported public schools, private schools that offer systematic instruction in useful branches of learning by methods common to public schools and that compare favorably in their scope and intensity with the course of study presented in tax-supported schools, and vocational or technical schools or institutes organized and operated exclusively to provide a course of study of not less than 6 weeks duration and designed to prepare individuals to follow a trade or to pursue a manual, technical, mechanical, industrial, business, or commercial occupation.

(34) Beginning January 1, 2000, personal property, including food, purchased through fundraising events for the benefit of a public or private elementary or secondary school, a group of those schools, or one or more school districts if the events are sponsored by an entity recognized by the school district that consists primarily of volunteers and includes parents and teachers of the school children. This paragraph does not apply to fundraising events (i) for the benefit of private home instruction or (ii) for which the fundraising entity purchases the personal property sold at the events from another individual or entity that sold the property for the purpose of resale by the fundraising entity and that profits from the sale to the fundraising entity. This paragraph is exempt from the provisions of Section 2-70.

(35) Beginning January 1, 2000 and through December 31, 2001, new or used automatic vending machines that prepare and serve hot food and beverages, including coffee, soup, and other items, and replacement parts for these machines. Beginning January 1, 2002 and through June 30, 2003, machines

and parts for machines used in commercial, coin-operated amusement and vending business if a use or occupation tax is paid on the gross receipts derived from the use of the commercial, coin-operated amusement and vending machines. This paragraph is exempt from the provisions of Section 2-70.

(35-5) Beginning August 23, 2001 and through June 30, 2016, food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, when purchased for use by a person receiving medical assistance under Article V of the Illinois Public Aid Code who resides in a licensed long-term care facility, as defined in the Nursing Home Care Act, or a licensed facility as defined in the ID/DD Community Care Act, the MC/DD Act, or the Specialized Mental Health Rehabilitation Act of 2013.

(36) Beginning August 2, 2001, computers and communications equipment utilized for any hospital purpose and equipment used in the diagnosis, analysis, or treatment of hospital patients sold to a lessor who leases the equipment, under a lease of one year or longer executed or in effect at the time of the purchase, to a hospital that has been issued an active tax exemption identification number by the Department under Section 1g of this Act. This paragraph is exempt from the provisions of Section 2-70.

(37) Beginning August 2, 2001, personal property sold to a lessor who leases the property, under a lease of one year or longer executed or in effect at the time of the purchase, to a governmental body that has been issued an active tax exemption identification number by the Department under Section 1g of this Act. This paragraph is exempt from the provisions of Section 2-70.

(38) Beginning on January 1, 2002 and through June 30, 2016, tangible personal property purchased from an Illinois retailer by a taxpayer engaged in centralized purchasing activities in Illinois who will, upon receipt of the property in Illinois, temporarily store the property in Illinois (i) for the purpose of subsequently transporting it outside this State for use or consumption thereafter solely outside this State or (ii) for the purpose of being processed, fabricated, or manufactured into, attached to, or incorporated into other tangible personal property to be transported outside this State and thereafter used or consumed solely outside this State. The Director of Revenue shall, pursuant to rules adopted in accordance with the Illinois Administrative Procedure Act, issue a permit to any taxpayer in good standing with the Department who is eligible for the exemption under this paragraph (38). The permit issued under this paragraph (38) shall authorize the holder, to the extent and in the manner specified in the rules adopted under this Act, to purchase tangible personal property from a retailer exempt from the taxes imposed by this Act. Taxpayers shall maintain all necessary books and records to substantiate the use and consumption of all such tangible personal property outside of the State of Illinois.

(39) Beginning January 1, 2008, tangible personal property used in the construction or maintenance of a community water supply, as defined under Section 3.145 of the Environmental Protection Act, that is operated by a not-for-profit corporation that holds a valid water supply permit issued under Title IV of the Environmental Protection Act. This paragraph is exempt from the provisions of Section 2-70.

(40) Beginning January 1, 2010, materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft as part of the modification, refurbishment, completion, replacement, repair, or maintenance of the aircraft. This exemption includes consumable supplies used in the modification, refurbishment, completion, replacement, repair, and maintenance of aircraft, but excludes any materials, parts, equipment, components, and consumable supplies used in the modification, replacement, repair, and maintenance of aircraft engines or power plants, whether such engines or power plants are installed or uninstalled upon any such aircraft. "Consumable supplies" include, but are not limited to, adhesive, tape, sandpaper, general purpose lubricants, cleaning solution, latex gloves, and protective films. This exemption applies only to the sale of qualifying tangible personal property to persons who modify, refurbish, complete, replace, or maintain an aircraft and who (i) hold an Air Agency Certificate and are empowered to operate an approved repair station by the Federal Aviation Administration, (ii) have a Class IV Rating, and (iii) conduct operations in accordance with Part 145 of the Federal Aviation Regulations. The exemption does not include aircraft operated by a commercial air carrier providing scheduled passenger air service pursuant to authority issued under Part 121 or Part 129 of the Federal Aviation Regulations. The changes made to this paragraph (40) by Public Act 98-534 are declarative of existing law.

(41) Tangible personal property sold to a public-facilities corporation, as described in Section 11-65-10 of the Illinois Municipal Code, for purposes of constructing or furnishing a municipal convention hall, but only if the legal title to the municipal convention hall is transferred to the municipality without any further consideration by or on behalf of the municipality at the time of the completion of the municipal convention hall or upon the retirement or redemption of any bonds or other debt instruments issued by the public-facilities corporation in connection with the development of the municipal convention hall. This exemption

includes existing public-facilities corporations as provided in Section 11-65-25 of the Illinois Municipal Code. This paragraph is exempt from the provisions of Section 2-70.

(42) Beginning January 1, 2017, menstrual pads, tampons, and menstrual cups.

(43) Beginning January 1, 2018, taxable service performed on or to tangible personal property the sale of which is exempt from taxation under this Act. This paragraph is exempt from the provisions of Section 2-70.

(44) Beginning January 1, 2018, taxable service performed in a transaction that would be exempt from taxation under this Act if it involved solely the sale of tangible personal property. Such exemption could be due to the nature of the seller or of the service provider, the purchaser or service recipient, or other features of the transaction, including but not limited to the location or sale-for-resale nature of the transaction. Any such exemption applies to transactions involving solely the sale of tangible personal property, solely the performance of taxable service, or some combination thereof. This paragraph is exempt from the provisions of Section 2-70.

(45) Beginning January 1, 2018, taxable service performed for or provided to businesses making purchases of services for the benefit of or in furtherance of the business. This paragraph is exempt from the provisions of Section 2-70.

(Source: P.A. 98-104, eff. 7-22-13; 98-422, eff. 8-16-13; 98-456, eff. 8-16-13; 98-534, eff. 8-23-13; 98-574, eff. 1-1-14; 98-583, eff. 1-1-14; 98-756, eff. 7-16-14; 99-180, eff. 7-29-15; 99-855, eff. 8-19-16.)

(35 ILCS 120/2-10)

Sec. 2-10. Rate of tax. Unless otherwise provided in this Section, the tax imposed by this Act is at the rate of 6.25% of gross receipts from sales of tangible personal property made in the course of business. Beginning July 1, 2017, the tax is also imposed at the rate of 6.25% of the gross receipts from sales of taxable services.

Beginning on July 1, 2000 and through December 31, 2000, with respect to motor fuel, as defined in Section 1.1 of the Motor Fuel Tax Law, and gasohol, as defined in Section 3-40 of the Use Tax Act, the tax is imposed at the rate of 1.25%.

Beginning on August 6, 2010 through August 15, 2010, with respect to sales tax holiday items as defined in Section 2-8 of this Act, the tax is imposed at the rate of 1.25%.

Within 14 days after the effective date of this amendatory Act of the 91st General Assembly, each retailer of motor fuel and gasohol shall cause the following notice to be posted in a prominently visible place on each retail dispensing device that is used to dispense motor fuel or gasohol in the State of Illinois: "As of July 1, 2000, the State of Illinois has eliminated the State's share of sales tax on motor fuel and gasohol through December 31, 2000. The price on this pump should reflect the elimination of the tax." The notice shall be printed in bold print on a sign that is no smaller than 4 inches by 8 inches. The sign shall be clearly visible to customers. Any retailer who fails to post or maintain a required sign through December 31, 2000 is guilty of a petty offense for which the fine shall be \$500 per day per each retail premises where a violation occurs.

With respect to gasohol, as defined in the Use Tax Act, the tax imposed by this Act applies to (i) 70% of the proceeds of sales made on or after January 1, 1990, and before July 1, 2003, (ii) 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018, and (iii) 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of gasohol, as defined in the Use Tax Act, is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of gasohol made during that time.

With respect to majority blended ethanol fuel, as defined in the Use Tax Act, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 but applies to 100% of the proceeds of sales made thereafter.

With respect to biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel, the tax imposed by this Act applies to (i) 80% of the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 and (ii) 100% of the proceeds of sales made thereafter. If, at any time, however, the tax under this Act on sales of biodiesel blends, as defined in the Use Tax Act, with no less than 1% and no more than 10% biodiesel is imposed at the rate of 1.25%, then the tax imposed by this Act applies to 100% of the proceeds of sales of biodiesel blends with no less than 1% and no more than 10% biodiesel made during that time.

With respect to 100% biodiesel, as defined in the Use Tax Act, and biodiesel blends, as defined in the Use Tax Act, with more than 10% but no more than 99% biodiesel, the tax imposed by this Act does not apply to the proceeds of sales made on or after July 1, 2003 and on or before December 31, 2018 but applies to 100% of the proceeds of sales made thereafter.

With respect to food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption)

and prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, the tax is imposed at the rate of 1%. For the purposes of this Section, until September 1, 2009: the term "soft drinks" means any complete, finished, ready-to-use, non-alcoholic drink, whether carbonated or not, including but not limited to soda water, cola, fruit juice, vegetable juice, carbonated water, and all other preparations commonly known as soft drinks of whatever kind or description that are contained in any closed or sealed bottle, can, carton, or container, regardless of size; but "soft drinks" does not include coffee, tea, non-carbonated water, infant formula, milk or milk products as defined in the Grade A Pasteurized Milk and Milk Products Act, or drinks containing 50% or more natural fruit or vegetable juice.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "soft drinks" means non-alcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" do not include beverages that contain milk or milk products, soy, rice or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

Until August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine. Beginning August 1, 2009, and notwithstanding any other provisions of this Act, "food for human consumption that is to be consumed off the premises where it is sold" includes all food sold through a vending machine, except soft drinks, candy, and food products that are dispensed hot from a vending machine, regardless of the location of the vending machine.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "food for human consumption that is to be consumed off the premises where it is sold" does not include candy. For purposes of this Section, "candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops, or pieces. "Candy" does not include any preparation that contains flour or requires refrigeration.

Notwithstanding any other provisions of this Act, beginning September 1, 2009, "nonprescription medicines and drugs" does not include grooming and hygiene products. For purposes of this Section, "grooming and hygiene products" includes, but is not limited to, soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, unless those products are available by prescription only, regardless of whether the products meet the definition of "over-the-counter-drugs". For the purposes of this paragraph, "over-the-counter-drug" means a drug for human use that contains a label that identifies the product as a drug as required by 21 C.F.R. § 201.66. The "over-the-counter-drug" label includes:

(A) A "Drug Facts" panel; or

(B) A statement of the "active ingredient(s)" with a list of those ingredients contained in the compound, substance or preparation.

Beginning on the effective date of this amendatory Act of the 98th General Assembly, "prescription and nonprescription medicines and drugs" includes medical cannabis purchased from a registered dispensing organization under the Compassionate Use of Medical Cannabis Pilot Program Act.

(Source: P.A. 98-122, eff. 1-1-14; 99-143, eff. 7-27-15; 99-858, eff. 8-19-16.)

(35 ILCS 120/2-10.5)

Sec. 2-10.5. Direct payment program; purchaser's providing of permit to retailer; retailer relieved of collecting use tax and local retailers' occupation tax reimbursements from purchaser; direct payment of retailers' occupation tax and local retailers' occupation tax by purchaser.

(a) Beginning on July 1, 2001 there is established in this State a Direct Payment Program to be administered by the Department. The Department shall issue a Direct Pay Permit to applicants who have been approved to participate in the Direct Payment Program. Each person applying to participate in the Direct Payment Program must demonstrate (1) the applicant's ability to comply with the retailers' occupation tax laws and the use tax laws in effect in this State and that the applicant's accounting system will reflect the proper amount of tax due, (2) that the applicant has a valid business purpose for participating in the Direct Payment Program, and (3) how the applicant's participation in the Direct Payment Program will benefit tax compliance. Application shall be made on forms provided by the Department and shall contain information as the Department may reasonably require. The Department shall approve or deny an applicant within 90 days after the Department's receipt of the application, unless the Department makes a written request for additional information from the applicant.

(b) A person who has been approved for the Direct Payment Program and who has been issued a Direct Pay Permit by the Department is relieved of paying tax to a retailer when purchasing tangible personal property or taxable service for use or consumption, except as provided in subsection (d), by providing that retailer a copy of that Direct Pay Permit. A retailer who accepts a copy of a customer's Direct Pay Permit is relieved of the obligation to remit the tax imposed by this Act on the transaction. References in this Section to "the tax imposed by this Act" include any local occupation taxes administered by the Department that would be incurred on the retail sale.

(c) Once the holder of a Direct Pay Permit uses that Permit to relieve the Permit holder from paying tax to a particular retailer, the holder must use its Permit for all purchases, except as provided in subsection (d), from that retailer for so long as the Permit is valid.

(d) Direct Pay Permits are not valid and shall not be used for sales or purchases of:

(1) food or beverage;

(2) tangible personal property required to be titled or registered with an agency of government; or

(3) any transactions subject to the Service Occupation Tax Act or Service Use Tax Act.

(e) Direct Pay Permits are not assignable and are not transferable. As an illustration, a construction contractor shall not make purchases using a customer's Direct Pay Permit.

(f) A Direct Pay Permit is valid until it is revoked by the Department or until the holder notifies the Department in writing that the holder is withdrawing from the Direct Payment Program. A Direct Pay Permit can be revoked by the Department, after notice and hearing, if the holder violates any provision of this Act, any provision of the Illinois Use Tax Act, or any provision of any Act imposing a local retailers' occupation tax administered by the Department.

(g) The holder of a Direct Pay Permit who has been relieved of paying tax to a retailer on a purchase for use or consumption by representing to that retailer that it would pay all applicable taxes directly to the Department shall pay those taxes to the Department not later than the 20th day of the month following the month in which the purchase was made. Permit holders making such purchases are subject to all provisions of this Act, and the tax must be reported and paid as retailers' occupation tax in the same manner that the retailer from whom the purchases were made would have reported and paid it, including any local retailers' occupation taxes applicable to that retail sale. Notwithstanding any other provision of this Act, Permit holders shall make all payments to the Department through the use of electronic funds transfer.

(Source: P.A. 92-484, eff. 8-23-01.)

(35 ILCS 120/2-12)

Sec. 2-12. Location where retailer is deemed to be engaged in the business of selling. The purpose of this Section is to specify where a retailer is deemed to be engaged in the business of selling tangible personal property or taxable service for the purposes of this Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act, and for the purpose of collecting any other local retailers' occupation tax administered by the Department. This Section applies only with respect to the particular selling activities described in the following paragraphs. The provisions of this Section are not intended to, and shall not be interpreted to, affect where a retailer is deemed to be engaged in the business of selling with respect to any activity that is not specifically described in the following paragraphs.

(1) If a purchaser who is present at the retailer's place of business, having no prior

commitment to the retailer, agrees to purchase and makes payment for tangible personal property at the retailer's place of business, then the transaction shall be deemed an over-the-counter sale occurring at the retailer's same place of business where the purchaser was present and made payment for that tangible personal property if the retailer regularly stocks the purchased tangible personal property or similar tangible personal property in the quantity, or similar quantity, for sale at the retailer's same place of business and then either (i) the purchaser takes possession of the tangible personal property at the same place of business or (ii) the retailer delivers or arranges for the tangible personal property to be delivered to the purchaser.

(2) If a purchaser, having no prior commitment to the retailer, agrees to purchase

tangible personal property and makes payment over the phone, in writing, or via the Internet and takes possession of the tangible personal property at the retailer's place of business, then the sale shall be deemed to have occurred at the retailer's place of business where the purchaser takes possession of the property if the retailer regularly stocks the item or similar items in the quantity, or similar quantities, purchased by the purchaser.

(3) A retailer is deemed to be engaged in the business of selling food, beverages, or

other tangible personal property through a vending machine at the location where the vending machine is located at the time the sale is made if (i) the vending machine is a device operated by coin, currency, credit card, token, coupon or similar device; (2) the food, beverage or other tangible personal property

is contained within the vending machine and dispensed from the vending machine; and (3) the purchaser takes possession of the purchased food, beverage or other tangible personal property immediately.

(4) Minerals. A producer of coal or other mineral mined in Illinois is deemed to be engaged in the business of selling at the place where the coal or other mineral mined in Illinois is extracted from the earth. With respect to minerals (i) the term "extracted from the earth" means the location at which the coal or other mineral is extracted from the mouth of the mine, and (ii) a "mineral" includes not only coal, but also oil, sand, stone taken from a quarry, gravel and any other thing commonly regarded as a mineral and extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(5) A retailer selling tangible personal property to a nominal lessee or bailee pursuant to a lease with a dollar or other nominal option to purchase is engaged in the business of selling at the location where the property is first delivered to the lessee or bailee for its intended use.

(6) Landscaping services shall be sourced to the location of the parcel or tract of land where the benefit of the landscaping services is realized.

(Source: P.A. 98-1098, eff. 8-26-14; 99-126, eff. 7-23-15.)

(35 ILCS 120/2-45) (from Ch. 120, par. 441-45)

Sec. 2-45. Manufacturing and assembly exemption. The manufacturing and assembly machinery and equipment exemption includes machinery and equipment that replaces machinery and equipment in an existing manufacturing facility as well as machinery and equipment that are for use in an expanded or new manufacturing facility.

The machinery and equipment exemption also includes machinery and equipment used in the general maintenance or repair of exempt machinery and equipment or for in-house manufacture of exempt machinery and equipment. Beginning on July 1, 2017, the manufacturing and assembling machinery and equipment exemption also includes graphic arts machinery and equipment, as defined in paragraph (4) of Section 2-5. Beginning on July 1, 2017, the manufacturing and assembling machinery and equipment exemption also includes production related tangible personal property, as defined in this Section. The machinery and equipment exemption does not include machinery and equipment used in (i) the generation of electricity for wholesale or retail sale; (ii) the generation or treatment of natural or artificial gas for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains; or (iii) the treatment of water for wholesale or retail sale that is delivered to customers through pipes, pipelines, or mains. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this exemption. For the purposes of this exemption, terms have the following meanings:

(1) "Manufacturing process" means the production of an article of tangible personal property, whether the article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by a procedure commonly regarded as manufacturing, processing, fabricating, or refining that changes some existing material or materials into a material with a different form, use, or name. In relation to a recognized integrated business composed of a series of operations that collectively constitute manufacturing, or individually constitute manufacturing operations, the manufacturing process commences with the first operation or stage of production in the series and does not end until the completion of the final product in the last operation or stage of production in the series. For purposes of this exemption, photoprocessing is a manufacturing process of tangible personal property for wholesale or retail sale.

(2) "Assembling process" means the production of an article of tangible personal property, whether the article is a finished product or an article for use in the process of manufacturing or assembling a different article of tangible personal property, by the combination of existing materials in a manner commonly regarded as assembling that results in a material of a different form, use, or name.

(3) "Machinery" means major mechanical machines or major components of those machines contributing to a manufacturing or assembling process.

(4) "Equipment" includes an independent device or tool separate from machinery but essential to an integrated manufacturing or assembly process; including computers used primarily in a manufacturer's computer assisted design, computer assisted manufacturing (CAD/CAM) system; any subunit or assembly comprising a component of any machinery or auxiliary, adjunct, or attachment parts of machinery, such as tools, dies, jigs, fixtures, patterns, and molds; and any parts that require periodic replacement in the course of normal operation; but does not include hand tools. Equipment includes chemicals or chemicals acting as catalysts but only if the chemicals or chemicals acting as catalysts

effect a direct and immediate change upon a product being manufactured or assembled for wholesale or retail sale or lease.

(5) "Production related tangible personal property" means all tangible personal property that is used or consumed by the purchaser in a manufacturing facility in which a manufacturing process takes place and includes, without limitation, tangible personal property that is purchased for incorporation into real estate within a manufacturing facility and tangible personal property that is used or consumed in activities such as research and development, preproduction material handling, receiving, quality control, inventory control, storage, staging, and packaging for shipping and transportation purposes. "Production related tangible personal property" does not include (i) tangible personal property that is used, within or without a manufacturing facility, in sales, purchasing, accounting, fiscal management, marketing, personnel recruitment or selection, or landscaping or (ii) tangible personal property that is required to be titled or registered with a department, agency, or unit of federal, State, or local government.

The manufacturing and assembling machinery and equipment exemption includes production related tangible personal property that is purchased (i) on or after July 1, 2007 and on or before June 30, 2008 or (ii) on and after July 1, 2017. The exemption for production related tangible personal property purchased on or after July 1, 2007 and on or before June 30, 2008 is subject to both of the following limitations:

(1) The maximum amount of the exemption for any one taxpayer may not exceed 5% of the purchase price of production related tangible personal property that is purchased on or after July 1, 2007 and on or before June 30, 2008. A credit under Section 3-85 of this Act may not be earned by the purchase of production related tangible personal property for which an exemption is received under this Section.

(2) The maximum aggregate amount of the exemptions for production related tangible personal property awarded under this Act and the Use Tax Act to all taxpayers may not exceed \$10,000,000. If the claims for the exemption exceed \$10,000,000, then the Department shall reduce the amount of the exemption to each taxpayer on a pro rata basis.

The Department may adopt rules to implement and administer the exemption for production related tangible personal property.

The manufacturing and assembling machinery and equipment exemption includes the sale of materials to a purchaser who produces exempted types of machinery, equipment, or tools and who rents or leases that machinery, equipment, or tools to a manufacturer of tangible personal property. This exemption also includes the sale of materials to a purchaser who manufactures those materials into an exempted type of machinery, equipment, or tools that the purchaser uses himself or herself in the manufacturing of tangible personal property. The purchaser of the machinery and equipment who has an active resale registration number shall furnish that number to the seller at the time of purchase. A purchaser of the machinery, equipment, and tools without an active resale registration number shall furnish to the seller a certificate of exemption for each transaction stating facts establishing the exemption for that transaction, and that certificate shall be available to the Department for inspection or audit. Informal rulings, opinions, or letters issued by the Department in response to an inquiry or request for an opinion from any person regarding the coverage and applicability of this exemption to specific devices shall be published, maintained as a public record, and made available for public inspection and copying. If the informal ruling, opinion, or letter contains trade secrets or other confidential information, where possible, the Department shall delete that information before publication. Whenever informal rulings, opinions, or letters contain a policy of general applicability, the Department shall formulate and adopt that policy as a rule in accordance with the Illinois Administrative Procedure Act.

The manufacturing and assembling machinery and equipment exemption is exempt from the provisions of Section 2-70.

(Source: P.A. 98-583, eff. 1-1-14.)

(35 ILCS 120/2-55) (from Ch. 120, par. 441-55)

Sec. 2-55. Serviceman transfer. Tangible personal property purchased by a serviceman, as defined in Section 2 of the Service Occupation Tax Act, is subject to the tax imposed by this Act when purchased for transfer by the serviceman incidental to completion of a maintenance agreement. Effective January 1, 2018, purchases of tangible personal property purchased for transfer incidental to performance of a taxable service is not subject to the tax imposed by this Act.

(Source: P.A. 91-51, eff. 6-30-99.)

(35 ILCS 120/2a) (from Ch. 120, par. 441a)

Sec. 2a. It is unlawful for any person to engage in the business of selling tangible personal property or taxable service at retail in this State without a certificate of registration from the Department. Application for a certificate of registration shall be made to the Department upon forms furnished by it. Each such

application shall be signed and verified and shall state: (1) the name and social security number of the applicant; (2) the address of his principal place of business; (3) the address of the principal place of business from which he engages in the business of selling tangible personal property or taxable service at retail in this State and the addresses of all other places of business, if any (enumerating such addresses, if any, in a separate list attached to and made a part of the application), from which he engages in the business of selling tangible personal property or taxable service at retail in this State; (4) the name and address of the person or persons who will be responsible for filing returns and payment of taxes due under this Act; (5) in the case of a publicly traded corporation, the name and title of the Chief Financial Officer, Chief Operating Officer, and any other officer or employee with responsibility for preparing tax returns under this Act, along with the last 4 digits of each of their social security numbers, and, in the case of all other corporations, the name, title, and social security number of each corporate officer; (6) in the case of a limited liability company, the name, social security number, and FEIN number of each manager and member; and (7) such other information as the Department may reasonably require. The application shall contain an acceptance of responsibility signed by the person or persons who will be responsible for filing returns and payment of the taxes due under this Act. If the applicant will sell tangible personal property at retail through vending machines, his application to register shall indicate the number of vending machines to be so operated. If requested by the Department at any time, that person shall verify the total number of vending machines he or she uses in his or her business of selling tangible personal property at retail.

The Department may deny a certificate of registration to any applicant if a person who is named as the owner, a partner, a manager or member of a limited liability company, or a corporate officer of the applicant on the application for the certificate of registration is or has been named as the owner, a partner, a manager or member of a limited liability company, or a corporate officer on the application for the certificate of registration of another retailer that is in default for moneys due under this Act or any other tax or fee Act administered by the Department. For purposes of this paragraph only, in determining whether a person is in default for moneys due, the Department shall include only amounts established as a final liability within the 20 years prior to the date of the Department's notice of denial of a certificate of registration.

The Department may require an applicant for a certificate of registration hereunder to, at the time of filing such application, furnish a bond from a surety company authorized to do business in the State of Illinois, or an irrevocable bank letter of credit or a bond signed by 2 personal sureties who have filed, with the Department, sworn statements disclosing net assets equal to at least 3 times the amount of the bond to be required of such applicant, or a bond secured by an assignment of a bank account or certificate of deposit, stocks or bonds, conditioned upon the applicant paying to the State of Illinois all moneys becoming due under this Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under this Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution. In making a determination as to whether to require a bond or other security, the Department shall take into consideration whether the owner, any partner, any manager or member of a limited liability company, or a corporate officer of the applicant is or has been the owner, a partner, a manager or member of a limited liability company, or a corporate officer of another retailer that is in default for moneys due under this Act or any other tax or fee Act administered by the Department; and whether the owner, any partner, any manager or member of a limited liability company, or a corporate officer of the applicant is or has been the owner, a partner, a manager or member of a limited liability company, or a corporate officer of another retailer whose certificate of registration has been revoked within the previous 5 years under this Act or any other tax or fee Act administered by the Department. If a bond or other security is required, the Department shall fix the amount of the bond or other security, taking into consideration the amount of money expected to become due from the applicant under this Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under this Act will permit the applicant to engage in business without registering separately under such other law, ordinance, or resolution. The amount of security required by the Department shall be such as, in its opinion, will protect the State of Illinois against failure to pay the amount which may become due from the applicant under this Act and under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under this Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution, but the amount of the security required by the Department shall not exceed three times the amount of the applicant's average monthly tax liability, or \$50,000.00, whichever amount is lower.

No certificate of registration under this Act shall be issued by the Department until the applicant provides the Department with satisfactory security, if required, as herein provided for.

Upon receipt of the application for certificate of registration in proper form, and upon approval by the Department of the security furnished by the applicant, if required, the Department shall issue to such applicant a certificate of registration which shall permit the person to whom it is issued to engage in the business of selling tangible personal property at retail in this State. The certificate of registration shall be conspicuously displayed at the place of business which the person so registered states in his application to be the principal place of business from which he engages in the business of selling tangible personal property at retail in this State.

No certificate of registration issued to a taxpayer who files returns required by this Act on a monthly basis shall be valid after the expiration of 5 years from the date of its issuance or last renewal. The expiration date of a sub-certificate of registration shall be that of the certificate of registration to which the sub-certificate relates. A certificate of registration shall automatically be renewed, subject to revocation as provided by this Act, for an additional 5 years from the date of its expiration unless otherwise notified by the Department as provided by this paragraph. Where a taxpayer to whom a certificate of registration is issued under this Act is in default to the State of Illinois for delinquent returns or for moneys due under this Act or any other State tax law or municipal or county ordinance administered or enforced by the Department, the Department shall, not less than 60 days before the expiration date of such certificate of registration, give notice to the taxpayer to whom the certificate was issued of the account period of the delinquent returns, the amount of tax, penalty and interest due and owing from the taxpayer, and that the certificate of registration shall not be automatically renewed upon its expiration date unless the taxpayer, on or before the date of expiration, has filed and paid the delinquent returns or paid the defaulted amount in full. A taxpayer to whom such a notice is issued shall be deemed an applicant for renewal. The Department shall promulgate regulations establishing procedures for taxpayers who file returns on a monthly basis but desire and qualify to change to a quarterly or yearly filing basis and will no longer be subject to renewal under this Section, and for taxpayers who file returns on a yearly or quarterly basis but who desire or are required to change to a monthly filing basis and will be subject to renewal under this Section.

The Department may in its discretion approve renewal by an applicant who is in default if, at the time of application for renewal, the applicant files all of the delinquent returns or pays to the Department such percentage of the defaulted amount as may be determined by the Department and agrees in writing to waive all limitations upon the Department for collection of the remaining defaulted amount to the Department over a period not to exceed 5 years from the date of renewal of the certificate; however, no renewal application submitted by an applicant who is in default shall be approved if the immediately preceding renewal by the applicant was conditioned upon the installment payment agreement described in this Section. The payment agreement herein provided for shall be in addition to and not in lieu of the security that may be required by this Section of a taxpayer who is no longer considered a prior continuous compliance taxpayer. The execution of the payment agreement as provided in this Act shall not toll the accrual of interest at the statutory rate.

The Department may suspend a certificate of registration if the Department finds that the person to whom the certificate of registration has been issued knowingly sold contraband cigarettes.

A certificate of registration issued under this Act more than 5 years before the effective date of this amendatory Act of 1989 shall expire and be subject to the renewal provisions of this Section on the next anniversary of the date of issuance of such certificate which occurs more than 6 months after the effective date of this amendatory Act of 1989. A certificate of registration issued less than 5 years before the effective date of this amendatory Act of 1989 shall expire and be subject to the renewal provisions of this Section on the 5th anniversary of the issuance of the certificate.

If the person so registered states that he operates other places of business from which he engages in the business of selling tangible personal property or taxable service at retail in this State, the Department shall furnish him with a sub-certificate of registration for each such place of business, and the applicant shall display the appropriate sub-certificate of registration at each such place of business. All sub-certificates of registration shall bear the same registration number as that appearing upon the certificate of registration to which such sub-certificates relate.

If the applicant will sell tangible personal property at retail through vending machines, the Department shall furnish him with a sub-certificate of registration for each such vending machine, and the applicant shall display the appropriate sub-certificate of registration on each such vending machine by attaching the sub-certificate of registration to a conspicuous part of such vending machine. If a person who is registered to sell tangible personal property at retail through vending machines adds an additional vending machine or additional vending machines to the number of vending machines he or she uses in his or her business of selling tangible personal property at retail, he or she shall notify the Department, on a form prescribed by the Department, to request an additional sub-certificate or additional sub-certificates of registration, as

applicable. With each such request, the applicant shall report the number of sub-certificates of registration he or she is requesting as well as the total number of vending machines from which he or she makes retail sales.

Where the same person engages in 2 or more businesses of selling tangible personal property or taxable service at retail in this State, which businesses are substantially different in character or engaged in under different trade names or engaged in under other substantially dissimilar circumstances (so that it is more practicable, from an accounting, auditing or bookkeeping standpoint, for such businesses to be separately registered), the Department may require or permit such person (subject to the same requirements concerning the furnishing of security as those that are provided for hereinbefore in this Section as to each application for a certificate of registration) to apply for and obtain a separate certificate of registration for each such business or for any of such businesses, under a single certificate of registration supplemented by related sub-certificates of registration.

Any person who is registered under the "Retailers' Occupation Tax Act" as of March 8, 1963, and who, during the 3-year period immediately prior to March 8, 1963, or during a continuous 3-year period part of which passed immediately before and the remainder of which passes immediately after March 8, 1963, has been so registered continuously and who is determined by the Department not to have been either delinquent or deficient in the payment of tax liability during that period under this Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the registrant under this Act will permit the registrant to engage in business without registering separately under such other law, ordinance or resolution, shall be considered to be a Prior Continuous Compliance taxpayer. Also any taxpayer who has, as verified by the Department, faithfully and continuously complied with the condition of his bond or other security under the provisions of this Act for a period of 3 consecutive years shall be considered to be a Prior Continuous Compliance taxpayer.

Every Prior Continuous Compliance taxpayer shall be exempt from all requirements under this Act concerning the furnishing of a bond or other security as a condition precedent to his being authorized to engage in the business of selling tangible personal property or taxable service at retail in this State. This exemption shall continue for each such taxpayer until such time as he may be determined by the Department to be delinquent in the filing of any returns, or is determined by the Department (either through the Department's issuance of a final assessment which has become final under the Act, or by the taxpayer's filing of a return which admits tax that is not paid to be due) to be delinquent or deficient in the paying of any tax under this Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the registrant under this Act will permit the registrant to engage in business without registering separately under such other law, ordinance or resolution, at which time that taxpayer shall become subject to all the financial responsibility requirements of this Act and, as a condition of being allowed to continue to engage in the business of selling tangible personal property or taxable service at retail, may be required to post bond or other acceptable security with the Department covering liability which such taxpayer may thereafter incur. Any taxpayer who fails to pay an admitted or established liability under this Act may also be required to post bond or other acceptable security with this Department guaranteeing the payment of such admitted or established liability.

No certificate of registration shall be issued to any person who is in default to the State of Illinois for moneys due under this Act or under any other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration that is issued to the applicant under this Act will permit the applicant to engage in business without registering separately under such other law, ordinance or resolution.

Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of such decision, protest and request a hearing, whereupon the Department shall give notice to such person of the time and place fixed for such hearing and shall hold a hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to such person. In the absence of such a protest within 20 days, the Department's decision shall become final without any further determination being made or notice given.

With respect to security other than bonds (upon which the Department may sue in the event of a forfeiture), if the taxpayer fails to pay, when due, any amount whose payment such security guarantees, the Department shall, after such liability is admitted by the taxpayer or established by the Department through the issuance of a final assessment that has become final under the law, convert the security which that taxpayer has furnished into money for the State, after first giving the taxpayer at least 10 days' written notice, by registered or certified mail, to pay the liability or forfeit such security to the Department. If the security consists of stocks or bonds or other securities which are listed on a public exchange, the Department shall sell such securities through such public exchange. If the security consists of an

irrevocable bank letter of credit, the Department shall convert the security in the manner provided for in the Uniform Commercial Code. If the security consists of a bank certificate of deposit, the Department shall convert the security into money by demanding and collecting the amount of such bank certificate of deposit from the bank which issued such certificate. If the security consists of a type of stocks or other securities which are not listed on a public exchange, the Department shall sell such security to the highest and best bidder after giving at least 10 days' notice of the date, time and place of the intended sale by publication in the "State Official Newspaper". If the Department realizes more than the amount of such liability from the security, plus the expenses incurred by the Department in converting the security into money, the Department shall pay such excess to the taxpayer who furnished such security, and the balance shall be paid into the State Treasury.

The Department shall discharge any surety and shall release and return any security deposited, assigned, pledged or otherwise provided to it by a taxpayer under this Section within 30 days after:

(1) such taxpayer becomes a Prior Continuous Compliance taxpayer; or

(2) such taxpayer has ceased to collect receipts on which he is required to remit tax to

the Department, has filed a final tax return, and has paid to the Department an amount sufficient to discharge his remaining tax liability, as determined by the Department, under this Act and under every other State tax law or municipal or county tax ordinance or resolution under which the certificate of registration issued under this Act permits the registrant to engage in business without registering separately under such other law, ordinance or resolution. The Department shall make a final determination of the taxpayer's outstanding tax liability as expeditiously as possible after his final tax return has been filed; if the Department cannot make such final determination within 45 days after receiving the final tax return, within such period it shall so notify the taxpayer, stating its reasons therefor.

(Source: P.A. 97-335, eff. 1-1-12; 98-496, eff. 1-1-14; 98-583, eff. 1-1-14; 98-756, eff. 7-16-14; 98-974, eff. 1-1-15.)

(35 ILCS 120/2b) (from Ch. 120, par. 441b)

Sec. 2b. The Department may, after notice and a hearing as provided herein, revoke the certificate of registration of any person who violates any of the provisions of this Act. Before revocation of a certificate of registration the Department shall, within 90 days after non-compliance and at least 7 days prior to the date of the hearing, give the person so accused notice in writing of the charge against him or her, and on the date designated shall conduct a hearing upon this matter. The lapse of such 90 day period shall not preclude the Department from conducting revocation proceedings at a later date if necessary. Any hearing held under this Section shall be conducted by the Director of Revenue or by any officer or employee of the Department designated, in writing, by the Director of Revenue.

Upon the hearing of any such proceeding, the Director of Revenue, or any officer or employee of the Department designated, in writing, by the Director of Revenue, may administer oaths and the Department may procure by its subpoena the attendance of witnesses and, by its subpoena duces tecum, the production of relevant books and papers. Any circuit court, upon application either of the accused or of the Department, may, by order duly entered, require the attendance of witnesses and the production of relevant books and papers, before the Department in any hearing relating to the revocation of certificates of registration. Upon refusal or neglect to obey the order of the court, the court may compel obedience thereof by proceedings for contempt.

The Department may, by application to any circuit court, obtain an injunction restraining any person who engages in the business of selling tangible personal property or taxable service at retail in this State without a certificate of registration (either because the certificate of registration has been revoked or because of a failure to obtain a certificate of registration in the first instance) from engaging in such business until such person, as if he or she were a new applicant for a certificate of registration, shall comply with all of the conditions, restrictions and requirements of Section 2a of this Act and qualify for and obtain a certificate of registration. Upon refusal or neglect to obey the order of the court, the court may compel obedience thereof by proceedings for contempt.

It shall not be a defense in a proceeding before the Department to revoke a certificate of registration issued under the Act, or in any action by the Department to collect any tax due under this Act, that the holder of the certificate is a party to an installment payment agreement under Section 2a of this Act if the liability which is the basis of the revocation proceeding, or the tax that is sought to be collected: (1) was incurred after the date of the agreement was approved by the Department; or (2) was incurred prior to the date the agreement was approved by the Department, but was not included in the agreement; or (3) was included in the agreement, but the taxpayer is in default of the agreement.

(Source: P.A. 86-338; 86-383; 86-1028.)

(35 ILCS 120/2c) (from Ch. 120, par. 441c)

Sec. 2c. If the purchaser is not registered with the Department as a taxpayer, but claims to be a reseller of the tangible personal property or taxable service in such a way that such resales are not taxable under this Act or under some other tax law which the Department may administer, such purchaser (except in the case of an out-of-State purchaser who will always resell and deliver the property to his customers outside Illinois) shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under this Act or under some other tax law which the Department may administer on any of his resales and shall furnish such additional information as the Department may reasonably require.

Upon approval of the application, the Department shall assign a resale number to the applicant and shall certify such number to him. The Department may cancel any such number which is obtained through misrepresentation, or which is used to make a purchase tax-free when the purchase in fact is not a purchase for resale, or which no longer applies because of the purchaser's having discontinued the making of tax exempt resales of the property.

The Department may restrict the use of the number to one year at a time or to some other definite period if the Department finds it impracticable or otherwise inadvisable to issue such numbers for indefinite periods.

Except as provided hereinabove in this Section, a sale shall be made tax-free on the ground of being a sale for resale if the purchaser has an active registration number or resale number from the Department and furnishes that number to the seller in connection with certifying to the seller that any sale to such purchaser is nontaxable because of being a sale for resale.

Failure to present an active registration number or resale number and a certification to the seller that a sale is for resale creates a presumption that a sale is not for resale. This presumption may be rebutted by other evidence that all of the seller's sales are sale for resale, or that a particular sale is a sale for resale.

(Source: P.A. 83-1463.)

(35 ILCS 120/3) (from Ch. 120, par. 442)

Sec. 3. Except as provided in this Section, on or before the twentieth day of each calendar month, every person engaged in the business of selling tangible personal property or taxable service at retail in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the seller;
2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of selling tangible personal property or taxable service at retail in this State;
3. Total amount of receipts received by him during the preceding calendar month or quarter, as the case may be, from sales of tangible personal property and taxable service, and from services other than taxable services furnished, by him during such preceding calendar month or quarter;
4. Total amount received by him during the preceding calendar month or quarter on charge and time sales of tangible personal property and taxable service, and from services other than taxable services furnished, by him prior to the month or quarter for which the return is filed;
5. Deductions allowed by law;
6. Gross receipts which were received by him during the preceding calendar month or quarter and upon the basis of which the tax is imposed;
7. The amount of credit provided in Section 2d of this Act;
8. The amount of tax due;
9. The signature of the taxpayer; and
10. Such other reasonable information as the Department may require.

If a taxpayer fails to sign a return within 30 days after the proper notice and demand for signature by the Department, the return shall be considered valid and any amount shown to be due on the return shall be deemed assessed.

Each return shall be accompanied by the statement of prepaid tax issued pursuant to Section 2e for which credit is claimed.

Prior to October 1, 2003, and on and after September 1, 2004 a retailer may accept a Manufacturer's Purchase Credit certification from a purchaser in satisfaction of Use Tax as provided in Section 3-85 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit certification, accepted by a retailer prior to October 1, 2003 and on and after September 1, 2004 as provided in Section 3-85 of the Use Tax Act, may be used by that retailer to satisfy Retailers' Occupation Tax liability in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a qualifying purchase. A Manufacturer's Purchase Credit reported on any original or amended return filed under this Act after October 20, 2003 for reporting periods prior to September 1, 2004 shall be disallowed. Manufacturer's Purchaser Credit reported on annual returns

due on or after January 1, 2005 will be disallowed for periods prior to September 1, 2004. No Manufacturer's Purchase Credit may be used after September 30, 2003 through August 31, 2004 to satisfy any tax liability imposed under this Act, including any audit liability.

The Department may require returns to be filed on a quarterly basis. If so required, a return for each calendar quarter shall be filed on or before the twentieth day of the calendar month following the end of such calendar quarter. The taxpayer shall also file a return with the Department for each of the first two months of each calendar quarter, on or before the twentieth day of the following calendar month, stating:

1. The name of the seller;
2. The address of the principal place of business from which he engages in the business of selling tangible personal property at retail in this State;
3. The total amount of taxable receipts received by him during the preceding calendar month from sales of tangible personal property and taxable services by him during such preceding calendar month, including receipts from charge and time sales, but less all deductions allowed by law;
4. The amount of credit provided in Section 2d of this Act;
5. The amount of tax due; and
6. Such other reasonable information as the Department may require.

Beginning on October 1, 2003, any person who is not a licensed distributor, importing distributor, or manufacturer, as defined in the Liquor Control Act of 1934, but is engaged in the business of selling, at retail, alcoholic liquor shall file a statement with the Department of Revenue, in a format and at a time prescribed by the Department, showing the total amount paid for alcoholic liquor purchased during the preceding month and such other information as is reasonably required by the Department. The Department may adopt rules to require that this statement be filed in an electronic or telephonic format. Such rules may provide for exceptions from the filing requirements of this paragraph. For the purposes of this paragraph, the term "alcoholic liquor" shall have the meaning prescribed in the Liquor Control Act of 1934.

Beginning on October 1, 2003, every distributor, importing distributor, and manufacturer of alcoholic liquor as defined in the Liquor Control Act of 1934, shall file a statement with the Department of Revenue, no later than the 10th day of the month for the preceding month during which transactions occurred, by electronic means, showing the total amount of gross receipts from the sale of alcoholic liquor sold or distributed during the preceding month to purchasers; identifying the purchaser to whom it was sold or distributed; the purchaser's tax registration number; and such other information reasonably required by the Department. A distributor, importing distributor, or manufacturer of alcoholic liquor must personally deliver, mail, or provide by electronic means to each retailer listed on the monthly statement a report containing a cumulative total of that distributor's, importing distributor's, or manufacturer's total sales of alcoholic liquor to that retailer no later than the 10th day of the month for the preceding month during which the transaction occurred. The distributor, importing distributor, or manufacturer shall notify the retailer as to the method by which the distributor, importing distributor, or manufacturer will provide the sales information. If the retailer is unable to receive the sales information by electronic means, the distributor, importing distributor, or manufacturer shall furnish the sales information by personal delivery or by mail. For purposes of this paragraph, the term "electronic means" includes, but is not limited to, the use of a secure Internet website, e-mail, or facsimile.

If a total amount of less than \$1 is payable, refundable or creditable, such amount shall be disregarded if it is less than 50 cents and shall be increased to \$1 if it is 50 cents or more.

Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1994, a taxpayer who has an average monthly tax liability of \$100,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1995, a taxpayer who has an average monthly tax liability of \$50,000 or more shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 2000, a taxpayer who has an annual tax liability of \$200,000 or more shall make all payments required by rules of the Department by electronic funds transfer. The term "annual tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year. The term "average monthly tax liability" shall be the sum of the taxpayer's liabilities under this Act, and under all other State and local occupation and use tax laws administered by the Department, for the immediately preceding calendar year divided by 12. Beginning on October 1, 2002, a taxpayer who has a tax liability in the amount set forth in subsection (b) of Section 2505-210 of the Department of Revenue Law shall make all payments required by rules of the Department by electronic funds transfer.

Before August 1 of each year beginning in 1993, the Department shall notify all taxpayers required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer shall make those payments for a minimum of one year beginning on October 1.

Any taxpayer not required to make payments by electronic funds transfer may make payments by electronic funds transfer with the permission of the Department.

All taxpayers required to make payment by electronic funds transfer and any taxpayers authorized to voluntarily make payments by electronic funds transfer shall make those payments in the manner authorized by the Department.

The Department shall adopt such rules as are necessary to effectuate a program of electronic funds transfer and the requirements of this Section.

Any amount which is required to be shown or reported on any return or other document under this Act shall, if such amount is not a whole-dollar amount, be increased to the nearest whole-dollar amount in any case where the fractional part of a dollar is 50 cents or more, and decreased to the nearest whole-dollar amount where the fractional part of a dollar is less than 50 cents.

If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.

If the retailer is otherwise required to file a monthly or quarterly return and if the retailer's average monthly tax liability with the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 20 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such retailer shall file a final return under this Act with the Department not more than one month after discontinuing such business.

Where the same person has more than one business registered with the Department under separate registrations under this Act, such person may not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every retailer selling this kind of tangible personal property shall file, with the Department, upon a form to be prescribed and supplied by the Department, a separate return for each such item of tangible personal property which the retailer sells, except that if, in the same transaction, (i) a retailer of aircraft, watercraft, motor vehicles or trailers transfers more than one aircraft, watercraft, motor vehicle or trailer to another aircraft, watercraft, motor vehicle retailer or trailer retailer for the purpose of resale or (ii) a retailer of aircraft, watercraft, motor vehicles, or trailers transfers more than one aircraft, watercraft, motor vehicle, or trailer to a purchaser for use as a qualifying rolling stock as provided in Section 2-5 of this Act, then that seller may report the transfer of all aircraft, watercraft, motor vehicles or trailers involved in that transaction to the Department on the same uniform invoice-transaction reporting return form. For purposes of this Section, "watercraft" means a Class 2, Class 3, or Class 4 watercraft as defined in Section 3-2 of the Boat Registration and Safety Act, a personal watercraft, or any boat equipped with an inboard motor.

Any retailer who sells only motor vehicles, watercraft, aircraft, or trailers that are required to be registered with an agency of this State, so that all retailers' occupation tax liability is required to be reported, and is reported, on such transaction reporting returns and who is not otherwise required to file monthly or quarterly returns, need not file monthly or quarterly returns. However, those retailers shall be required to file returns on an annual basis.

The transaction reporting return, in the case of motor vehicles or trailers that are required to be registered with an agency of this State, shall be the same document as the Uniform Invoice referred to in Section 5-402 of The Illinois Vehicle Code and must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due

from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale; a sufficient identification of the property sold; such other information as is required in Section 5-402 of The Illinois Vehicle Code, and such other information as the Department may reasonably require.

The transaction reporting return in the case of watercraft or aircraft must show the name and address of the seller; the name and address of the purchaser; the amount of the selling price including the amount allowed by the retailer for traded-in property, if any; the amount allowed by the retailer for the traded-in tangible personal property, if any, to the extent to which Section 1 of this Act allows an exemption for the value of traded-in property; the balance payable after deducting such trade-in allowance from the total selling price; the amount of tax due from the retailer with respect to such transaction; the amount of tax collected from the purchaser by the retailer on such transaction (or satisfactory evidence that such tax is not due in that particular instance, if that is claimed to be the fact); the place and date of the sale, a sufficient identification of the property sold, and such other information as the Department may reasonably require.

Such transaction reporting return shall be filed not later than 20 days after the day of delivery of the item that is being sold, but may be filed by the retailer at any time sooner than that if he chooses to do so. The transaction reporting return and tax remittance or proof of exemption from the Illinois use tax may be transmitted to the Department by way of the State agency with which, or State officer with whom the tangible personal property must be titled or registered (if titling or registration is required) if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration.

With each such transaction reporting return, the retailer shall remit the proper amount of tax due (or shall submit satisfactory evidence that the sale is not taxable if that is the case), to the Department or its agents, whereupon the Department shall issue, in the purchaser's name, a use tax receipt (or a certificate of exemption if the Department is satisfied that the particular sale is tax exempt) which such purchaser may submit to the agency with which, or State officer with whom, he must title or register the tangible personal property that is involved (if titling or registration is required) in support of such purchaser's application for an Illinois certificate or other evidence of title or registration to such tangible personal property.

No retailer's failure or refusal to remit tax under this Act precludes a user, who has paid the proper tax to the retailer, from obtaining his certificate of title or other evidence of title or registration (if titling or registration is required) upon satisfying the Department that such user has paid the proper tax (if tax is due) to the retailer. The Department shall adopt appropriate rules to carry out the mandate of this paragraph.

If the user who would otherwise pay tax to the retailer wants the transaction reporting return filed and the payment of the tax or proof of exemption made to the Department before the retailer is willing to take these actions and such user has not paid the tax to the retailer, such user may certify to the fact of such delay by the retailer and may (upon the Department being satisfied of the truth of such certification) transmit the information required by the transaction reporting return and the remittance for tax or proof of exemption directly to the Department and obtain his tax receipt or exemption determination, in which event the transaction reporting return and tax remittance (if a tax payment was required) shall be credited by the Department to the proper retailer's account with the Department, but without the 2.1% or 1.75% discount provided for in this Section being allowed. When the user pays the tax directly to the Department, he shall pay the tax in the same amount and in the same form in which it would be remitted if the tax had been remitted to the Department by the retailer.

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property returned to the seller or taxable services not performed in full, shall be allowed as a deduction under subdivision 5 of his monthly or quarterly return, as the case may be, in case the seller had theretofore included the receipts from the sale of such tangible personal property in a return filed by him and had paid the tax imposed by this Act with respect to such receipts.

Where the seller is a corporation, the return filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.

Where the seller is a limited liability company, the return filed on behalf of the limited liability company shall be signed by a manager, member, or properly accredited agent of the limited liability company.

Except as provided in this Section, the retailer filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% prior to January 1, 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar year, whichever is greater, which is allowed to reimburse the retailer for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request. Any prepayment

made pursuant to Section 2d of this Act shall be included in the amount on which such 2.1% or 1.75% discount is computed. In the case of retailers who report and pay the tax on a transaction by transaction basis, as provided in this Section, such discount shall be taken with each such tax remittance instead of when such retailer files his periodic return. The Department may disallow the discount for retailers whose certificate of registration is revoked at the time the return is filed, but only if the Department's decision to revoke the certificate of registration has become final.

Before October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$10,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. On and after October 1, 2000, if the taxpayer's average monthly tax liability to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, excluding any liability for prepaid sales tax to be remitted in accordance with Section 2d of this Act, was \$20,000 or more during the preceding 4 complete calendar quarters, he shall file a return with the Department each month by the 20th day of the month next following the month during which such tax liability is incurred and shall make payment to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to January 1, 1985, each payment shall be in an amount equal to 1/4 of the taxpayer's actual liability for the month or an amount set by the Department not to exceed 1/4 of the average monthly liability of the taxpayer to the Department for the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability in such 4 quarter period). If the month during which such tax liability is incurred begins on or after January 1, 1985 and prior to January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1987 and prior to January 1, 1988, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1988, and prior to January 1, 1989, or begins on or after January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. If the month during which such tax liability is incurred begins on or after January 1, 1989, and prior to January 1, 1996, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year or 100% of the taxpayer's actual liability for the quarter monthly reporting period. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month. Before October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$10,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$9,000, or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$10,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$10,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. On and after October 1, 2000, once applicable, the requirement of the making of quarter monthly payments to the Department by taxpayers having an average monthly tax liability of \$20,000 or more as determined in the manner provided above shall continue until such taxpayer's average monthly liability to the Department during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarter period is less than \$20,000. However, if a taxpayer can show the Department that a substantial change in the taxpayer's business has occurred which causes the taxpayer to anticipate that his average monthly tax liability for the reasonably foreseeable future will fall below the \$20,000 threshold stated above, then such taxpayer may petition the Department for a change in such taxpayer's reporting status. The Department shall change such taxpayer's reporting status unless it finds that such change is seasonal in nature and not likely to be long term. If any such quarter monthly payment is not paid at the time or in the amount required by this Section, then the taxpayer shall be liable for

penalties and interest on the difference between the minimum amount due as a payment and the amount of such quarter monthly payment actually and timely paid, except insofar as the taxpayer has previously made payments for that month to the Department in excess of the minimum payments previously due as provided in this Section. The Department shall make reasonable rules and regulations to govern the quarter monthly payment amount and quarter monthly payment dates for taxpayers who file on other than a calendar monthly basis.

The provisions of this paragraph apply before October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes which average in excess of \$25,000 per month during the preceding 2 complete calendar quarters, shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which such liability is incurred. If the month during which such tax liability is incurred began prior to ~~September 1, 1985 (the effective date of Public Act 84-221) this amendatory Act of 1985,~~ each payment shall be in an amount not less than 22.5% of the taxpayer's actual liability under Section 2d. If the month during which such tax liability is incurred begins on or after January 1, 1986, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 27.5% of the taxpayer's liability for the same calendar month of the preceding calendar year. If the month during which such tax liability is incurred begins on or after January 1, 1987, each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 26.25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of such quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until such taxpayer's average monthly prepaid tax collections during the preceding 2 complete calendar quarters is \$25,000 or less. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

The provisions of this paragraph apply on and after October 1, 2001. Without regard to whether a taxpayer is required to make quarter monthly payments as specified above, any taxpayer who is required by Section 2d of this Act to collect and remit prepaid taxes and has collected prepaid taxes that average in excess of \$20,000 per month during the preceding 4 complete calendar quarters shall file a return with the Department as required by Section 2f and shall make payments to the Department on or before the 7th, 15th, 22nd and last day of the month during which the liability is incurred. Each payment shall be in an amount equal to 22.5% of the taxpayer's actual liability for the month or 25% of the taxpayer's liability for the same calendar month of the preceding year. The amount of the quarter monthly payments shall be credited against the final tax liability of the taxpayer's return for that month filed under this Section or Section 2f, as the case may be. Once applicable, the requirement of the making of quarter monthly payments to the Department pursuant to this paragraph shall continue until the taxpayer's average monthly prepaid tax collections during the preceding 4 complete calendar quarters (excluding the month of highest liability and the month of lowest liability) is less than \$19,000 or until such taxpayer's average monthly liability to the Department as computed for each calendar quarter of the 4 preceding complete calendar quarters is less than \$20,000. If any such quarter monthly payment is not paid at the time or in the amount required, the taxpayer shall be liable for penalties and interest on such difference, except insofar as the taxpayer has previously made payments for that month in excess of the minimum payments previously due.

If any payment provided for in this Section exceeds the taxpayer's liabilities under this Act, the Use Tax Act, the Service Occupation Tax Act and the Service Use Tax Act, as shown on an original monthly return, the Department shall, if requested by the taxpayer, issue to the taxpayer a credit memorandum no later than 30 days after the date of payment. The credit evidenced by such credit memorandum may be assigned by the taxpayer to a similar taxpayer under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations to be prescribed by the Department. If no such request is made, the taxpayer may credit such excess payment against tax liability subsequently to be remitted to the Department under this Act, the Use Tax Act, the Service Occupation Tax Act or the Service Use Tax Act, in accordance with reasonable rules and regulations prescribed by the Department. If the Department subsequently determined that all or any part of the credit taken was not actually due to the taxpayer, the taxpayer's 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or 1.75% of the difference between the credit taken and that actually due, and that taxpayer shall be liable for penalties and interest on such difference.

If a retailer of motor fuel is entitled to a credit under Section 2d of this Act which exceeds the taxpayer's liability to the Department under this Act for the month which the taxpayer is filing a return, the Department shall issue the taxpayer a credit memorandum for the excess.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund, a special fund in the State treasury which is hereby created, the net revenue realized for the preceding month from the 1% tax on sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food which has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, products classified as Class III medical devices by the United States Food and Drug Administration that are used for cancer treatment pursuant to a prescription, as well as any accessories and components related to those devices, and insulin, urine testing materials, syringes and needles used by diabetics.

Beginning January 1, 1990, each month the Department shall pay into the County and Mass Transit District Fund, a special fund in the State treasury which is hereby created, 4% of the net revenue realized for the preceding month from the 6.25% general rate.

Beginning August 1, 2000, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the County and Mass Transit District Fund 20% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning January 1, 1990, each month the Department shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

From July 1, 2017 through June 30, 2018, no deposits shall be made into the County and Mass Transit District Fund or the Local Government Tax Fund from the net revenue realized from the 6.25% general rate on taxable services. Beginning July 1, 2018 and through June 30, 2019, each month the Department shall pay into the County and Mass Transit District Fund 1.4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services and shall pay into the Local Government Tax Fund 5.6% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services. Beginning July 1, 2019 and through June 30, 2020, each month the Department shall pay into the County and Mass Transit District Fund 2.6% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services and shall pay into the Local Government Tax Fund 10.4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services. Beginning July 1, 2020, each month the Department shall pay into the County and Mass Transit District Fund 4% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services and shall pay into the Local Government Tax Fund 16% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of taxable services.

Beginning August 1, 2000, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of motor fuel and gasohol. Beginning September 1, 2010, each month the Department shall pay into the Local Government Tax Fund 80% of the net revenue realized for the preceding month from the 1.25% rate on the selling price of sales tax holiday items.

Beginning October 1, 2009, each month the Department shall pay into the Capital Projects Fund an amount that is equal to an amount estimated by the Department to represent 80% of the net revenue realized for the preceding month from the sale of candy, grooming and hygiene products, and soft drinks that had been taxed at a rate of 1% prior to September 1, 2009 but that are now taxed at 6.25%.

Beginning July 1, 2011, each month the Department shall pay into the Clean Air Act Permit Fund 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of sorbents used in Illinois in the process of sorbent injection as used to comply with the Environmental Protection Act or the federal Clean Air Act, but the total payment into the Clean Air Act Permit Fund under this Act and the Use Tax Act shall not exceed \$2,000,000 in any fiscal year.

Beginning July 1, 2013, each month the Department shall pay into the Underground Storage Tank Fund from the proceeds collected under this Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act an amount equal to the average monthly deficit in the Underground Storage Tank Fund during the prior year, as certified annually by the Illinois Environmental Protection Agency, but the total payment into the Underground Storage Tank Fund under this Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act shall not exceed \$18,000,000 in any State fiscal year. As used in this paragraph, the "average monthly deficit" shall be equal to the difference between the average

monthly claims for payment by the fund and the average monthly revenues deposited into the fund, excluding payments made pursuant to this paragraph.

Beginning July 1, 2015, of the remainder of the moneys received by the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and this Act, each month the Department shall deposit \$500,000 into the State Crime Laboratory Fund.

Of the remainder of the moneys received by the Department pursuant to this Act, (a) 1.75% thereof shall be paid into the Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on and after July 1, 1989, 3.8% thereof shall be paid into the Build Illinois Fund; provided, however, that if in any fiscal year the sum of (1) the aggregate of 2.2% or 3.8%, as the case may be, of the moneys received by the Department and required to be paid into the Build Illinois Fund pursuant to this Act, Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, and Section 9 of the Service Occupation Tax Act, such Acts being hereinafter called the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case may be, of moneys being hereinafter called the "Tax Act Amount", and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall be less than the Annual Specified Amount (as hereinafter defined), an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; the "Annual Specified Amount" means the amounts specified below for fiscal years 1986 through 1993:

Fiscal Year	Annual Specified Amount
1986	\$54,800,000
1987	\$76,650,000
1988	\$80,480,000
1989	\$88,510,000
1990	\$115,330,000
1991	\$145,470,000
1992	\$182,730,000
1993	\$206,520,000;

and means the Certified Annual Debt Service Requirement (as defined in Section 13 of the Build Illinois Bond Act) or the Tax Act Amount, whichever is greater, for fiscal year 1994 and each fiscal year thereafter; and further provided, that if on the last business day of any month the sum of (1) the Tax Act Amount required to be deposited into the Build Illinois Bond Account in the Build Illinois Fund during such month and (2) the amount transferred to the Build Illinois Fund from the State and Local Sales Tax Reform Fund shall have been less than 1/12 of the Annual Specified Amount, an amount equal to the difference shall be immediately paid into the Build Illinois Fund from other moneys received by the Department pursuant to the Tax Acts; and, further provided, that in no event shall the payments required under the preceding proviso result in aggregate payments into the Build Illinois Fund pursuant to this clause (b) for any fiscal year in excess of the greater of (i) the Tax Act Amount or (ii) the Annual Specified Amount for such fiscal year. The amounts payable into the Build Illinois Fund under clause (b) of the first sentence in this paragraph shall be payable only until such time as the aggregate amount on deposit under each trust indenture securing Bonds issued and outstanding pursuant to the Build Illinois Bond Act is sufficient, taking into account any future investment income, to fully provide, in accordance with such indenture, for the defeasance of or the payment of the principal of, premium, if any, and interest on the Bonds secured by such indenture and on any Bonds expected to be issued thereafter and all fees and costs payable with respect thereto, all as certified by the Director of the Bureau of the Budget (now Governor's Office of Management and Budget). If on the last business day of any month in which Bonds are outstanding pursuant to the Build Illinois Bond Act, the aggregate of moneys deposited in the Build Illinois Bond Account in the Build Illinois Fund in such month shall be less than the amount required to be transferred in such month from the Build Illinois Bond Account to the Build Illinois Bond Retirement and Interest Fund pursuant to Section 13 of the Build Illinois Bond Act, an amount equal to such deficiency shall be immediately paid from other moneys received by the Department pursuant to the Tax Acts to the Build Illinois Fund; provided, however, that any amounts paid to the Build Illinois Fund in any fiscal year pursuant to this sentence shall be deemed to constitute payments pursuant to clause (b) of the first sentence of this paragraph and shall reduce the amount otherwise payable for such fiscal year pursuant to that clause (b). The moneys received by the Department pursuant to this Act and required to be deposited into the Build Illinois Fund are subject to the pledge, claim and charge set forth in Section 12 of the Build Illinois Bond Act.

Subject to payment of amounts into the Build Illinois Fund as provided in the preceding paragraph or in any amendment thereto hereafter enacted, the following specified monthly installment of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority provided under Section 8.25f of the State Finance Act, but not in excess of sums designated as "Total Deposit",

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shall be deposited in the aggregate from collections under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act into the McCormick Place Expansion Project Fund in the specified fiscal years.

Fiscal Year	Total Deposit
1993	\$0
1994	53,000,000
1995	58,000,000
1996	61,000,000
1997	64,000,000
1998	68,000,000
1999	71,000,000
2000	75,000,000
2001	80,000,000
2002	93,000,000
2003	99,000,000
2004	103,000,000
2005	108,000,000
2006	113,000,000
2007	119,000,000
2008	126,000,000
2009	132,000,000
2010	139,000,000
2011	146,000,000
2012	153,000,000
2013	161,000,000
2014	170,000,000
2015	179,000,000
2016	189,000,000
2017	199,000,000
2018	210,000,000
2019	221,000,000
2020	233,000,000
2021	246,000,000
2022	260,000,000
2023	275,000,000
2024	275,000,000
2025	275,000,000
2026	279,000,000
2027	292,000,000
2028	307,000,000
2029	322,000,000
2030	338,000,000
2031	350,000,000
2032	350,000,000

and
each fiscal year
thereafter that bonds
are outstanding under
Section 13.2 of the
Metropolitan Pier and
Exposition Authority Act,
but not after fiscal year 2060.

Beginning July 20, 1993 and in each month of each fiscal year thereafter, one-eighth of the amount requested in the certificate of the Chairman of the Metropolitan Pier and Exposition Authority for that fiscal year, less the amount deposited into the McCormick Place Expansion Project Fund by the State Treasurer in the respective month under subsection (g) of Section 13 of the Metropolitan Pier and Exposition Authority Act, plus cumulative deficiencies in the deposits required under this Section for previous months and years, shall be deposited into the McCormick Place Expansion Project Fund, until

the full amount requested for the fiscal year, but not in excess of the amount specified above as "Total Deposit", has been deposited.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning July 1, 1993 and ending on September 30, 2013, the Department shall each month pay into the Illinois Tax Increment Fund 0.27% of 80% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of tangible personal property.

Subject to payment of amounts into the Build Illinois Fund and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, beginning with the receipt of the first report of taxes paid by an eligible business and continuing for a 25-year period, the Department shall each month pay into the Energy Infrastructure Fund 80% of the net revenue realized from the 6.25% general rate on the selling price of Illinois-mined coal that was sold to an eligible business. For purposes of this paragraph, the term "eligible business" means a new electric generating facility certified pursuant to Section 605-332 of the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois.

Subject to payment of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Energy Infrastructure Fund pursuant to the preceding paragraphs or in any amendments to this Section hereafter enacted, beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098) ~~this amendatory Act of the 98th General Assembly~~, each month, from the collections made under Section 9 of the Use Tax Act, Section 9 of the Service Use Tax Act, Section 9 of the Service Occupation Tax Act, and Section 3 of the Retailers' Occupation Tax Act, the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department of Revenue, an amount equal to 1/12 of 5% of 80% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, and associated local occupation and use taxes administered by the Department.

Of the remainder of the moneys received by the Department pursuant to this Act, 75% thereof shall be paid into the State Treasury and 25% shall be reserved in a special account and used only for the transfer to the Common School Fund as part of the monthly transfer from the General Revenue Fund in accordance with Section 8a of the State Finance Act.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the retailer's last Federal income tax return. If the total receipts of the business as reported in the Federal income tax return do not agree with the gross receipts reported to the Department of Revenue for the same period, the retailer shall attach to his annual return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The retailer's annual return to the Department shall also disclose the cost of goods sold by the retailer during the year covered by such return, opening and closing inventories of such goods for such year, costs of goods used from stock or taken from stock and given away by the retailer during such year, payroll information of the retailer's business during such year and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual returns filed by such retailer as provided for in this Section.

If the annual information return required by this Section is not filed when and as required, the taxpayer shall be liable as follows:

(i) Until January 1, 1994, the taxpayer shall be liable for a penalty equal to 1/6 of 1% of the tax due from such taxpayer under this Act during the period to be covered by the annual return for each month or fraction of a month until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

(ii) On and after January 1, 1994, the taxpayer shall be liable for a penalty as described in Section 3-4 of the Uniform Penalty and Interest Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The provisions of this Section concerning the filing of an annual information return do not apply to a retailer who is not required to file an income tax return with the United States Government.

As soon as possible after the first day of each month, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Motor Fuel Tax Fund an amount equal to 1.7% of 80% of the net revenue realized under this Act for the second preceding month. Beginning April 1, 2000, this transfer is no longer required and shall not be made.

Net revenue realized for a month shall be the revenue collected by the State pursuant to this Act, less the amount paid out during that month as refunds to taxpayers for overpayment of liability.

For greater simplicity of administration, manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, may assume the responsibility for accounting and paying to the Department all tax accruing under this Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement.

Any person who promotes, organizes, provides retail selling space for concessionaires or other types of sellers at the Illinois State Fair, DuQuoin State Fair, county fairs, local fairs, art shows, flea markets and similar exhibitions or events, including any transient merchant as defined by Section 2 of the Transient Merchant Act of 1987, is required to file a report with the Department providing the name of the merchant's business, the name of the person or persons engaged in merchant's business, the permanent address and Illinois Retailers Occupation Tax Registration Number of the merchant, the dates and location of the event and other reasonable information that the Department may require. The report must be filed not later than the 20th day of the month next following the month during which the event with retail sales was held. Any person who fails to file a report required by this Section commits a business offense and is subject to a fine not to exceed \$250.

Any person engaged in the business of selling tangible personal property or taxable service at retail as a concessionaire or other type of seller at the Illinois State Fair, county fairs, art shows, flea markets and similar exhibitions or events, or any transient merchants, as defined by Section 2 of the Transient Merchant Act of 1987, may be required to make a daily report of the amount of such sales to the Department and to make a daily payment of the full amount of tax due. The Department shall impose this requirement when it finds that there is a significant risk of loss of revenue to the State at such an exhibition or event. Such a finding shall be based on evidence that a substantial number of concessionaires or other sellers who are not residents of Illinois will be engaging in the business of selling tangible personal property or taxable service at retail at the exhibition or event, or other evidence of a significant risk of loss of revenue to the State. The Department shall notify concessionaires and other sellers affected by the imposition of this requirement. In the absence of notification by the Department, the concessionaires and other sellers shall file their returns as otherwise required in this Section.

(Source: P.A. 98-24, eff. 6-19-13; 98-109, eff. 7-25-13; 98-496, eff. 1-1-14; 98-756, eff. 7-16-14; 98-1098, eff. 8-26-14; 99-352, eff. 8-12-15; 99-858, eff. 8-19-16; 99-933, eff. 1-27-17; revised 2-3-17.)

(35 ILCS 120/7) (from Ch. 120, par. 446)

Sec. 7. Every person engaged in the business of selling tangible personal property or taxable service at retail in this State shall keep records and books of all sales of tangible personal property, together with invoices, bills of lading, sales records, copies of bills of sale, inventories prepared as of December 31 of each year or otherwise annually as has been the custom in the specific trade and other pertinent papers and documents. Every person who is engaged in the business of selling tangible personal property or taxable service at retail in this State and who, in connection with such business, also engages in other activities (including, but not limited to, engaging in a service occupation not subject to tax under this Act) shall keep such additional records and books of all such activities as will accurately reflect the character and scope of such activities and the amount of receipts realized therefrom. The Department may adopt rules that establish requirements, including record forms and formats, for records required to be kept and maintained by taxpayers. For purposes of this Section, "records" means all data maintained by the taxpayer, including data on paper, microfilm, microfiche or any type of machine-sensible data compilation.

All books and records and other papers and documents which are required by this Act to be kept shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.

To support deductions made on the tax return form, or authorized under this Act, on account of receipts from isolated or occasional sales of tangible personal property or taxable service, on account of receipts from sales of tangible personal property or taxable service for resale, on account of receipts from sales to governmental bodies or other exempted types of purchasers, on account of receipts from sales of tangible personal property or taxable service in interstate commerce, and on account of receipts from any other kind of transaction that is not taxable under this Act, entries in any books, records or other pertinent papers or documents of the taxpayer in relation thereto shall be in detail sufficient to show the name and address of the taxpayer's customer in each such transaction, the character of every such transaction, the date of

every such transaction, the amount of receipts realized from every such transaction and such other information as may be necessary to establish the non-taxable character of such transaction under this Act.

Except in the case of a sale to a purchaser who will always resell and deliver the property to his customers outside Illinois, anyone claiming that he has made a nontaxable sale for resale in some form as tangible personal property shall also keep a record of the purchaser's registration number or resale number with the Department.

It shall be presumed that all sales of tangible personal property or taxable service are subject to tax under this Act until the contrary is established, and the burden of proving that a transaction is not taxable hereunder shall be upon the person who would be required to remit the tax to the Department if such transaction is taxable. In the course of any audit or investigation or hearing by the Department with reference to a given taxpayer, if the Department finds that the taxpayer lacks documentary evidence needed to support the taxpayer's claim to exemption from tax hereunder, the Department is authorized to notify the taxpayer in writing to produce such evidence, and the taxpayer shall have 60 days subject to the right in the Department to extend this period either on request for good cause shown or on its own motion from the date when such notice is sent to the taxpayer by certified or registered mail (or delivered to the taxpayer if the notice is served personally) in which to obtain and produce such evidence for the Department's inspection, failing which the matter shall be closed, and the transaction shall be conclusively presumed to be taxable hereunder.

Books and records and other papers reflecting gross receipts received during any period with respect to which the Department is authorized to issue notices of tax liability as provided by Sections 4 and 5 of this Act shall be preserved until the expiration of such period unless the Department, in writing, shall authorize their destruction or disposal prior to such expiration.

(Source: P.A. 88-480.)

(35 ILCS 120/13) (from Ch. 120, par. 452)

Sec. 13. Criminal penalties.

(a) When the amount due is under \$300, any person engaged in the business of selling tangible personal property or taxable service at retail in this State who fails to file a return, or who files a fraudulent return, or any officer, employee or agent of a corporation, member, employee or agent of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property or taxable service at retail in this State who, as such officer, employee, agent, manager, or member is under a duty to file a return, or any officer, agent or employee of a corporation, member, agent, or employee of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property or taxable service at retail in this State who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of such corporation or limited liability company, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under this Act, is guilty of a Class 4 felony.

Any person who or any officer or director of any corporation, partner or member of any partnership, or manager or member of a limited liability company that: (a) violates Section 2a of this Act or (b) fails to keep books and records, or fails to produce books and records as required by Section 7 or (c) willfully violates a rule or regulation of the Department for the administration and enforcement of this Act is guilty of a Class A misdemeanor. Any person, manager or member of a limited liability company, or officer or director of any corporation who engages in the business of selling tangible personal property at retail after the certificate of registration of that person, corporation, limited liability company, or partnership has been revoked is guilty of a Class A misdemeanor. Each day such person, corporation, or partnership is engaged in business without a certificate of registration or after the certificate of registration of that person, corporation, or partnership has been revoked constitutes a separate offense.

Any purchaser who obtains a registration number or resale number from the Department through misrepresentation, or who represents to a seller that such purchaser has a registration number or a resale number from the Department when he knows that he does not, or who uses his registration number or resale number to make a seller believe that he is buying tangible personal property for resale when such purchaser in fact knows that this is not the case is guilty of a Class 4 felony.

Any distributor, supplier or other reseller of motor fuel registered pursuant to Section 2a or 2c of this Act who fails to collect the prepaid tax on invoiced gallons of motor fuel sold or who fails to deliver a statement of tax paid to the purchaser or to the Department as required by Sections 2d and 2e of this Act, respectively, shall be guilty of a Class A misdemeanor if the amount due is under \$300, and a Class 4 felony if the amount due is \$300 or more.

When the amount due is under \$300, any person who accepts money that is due to the Department under this Act from a taxpayer for the purpose of acting as the taxpayer's agent to make the payment to the Department, but who fails to remit such payment to the Department when due is guilty of a Class 4 felony.

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Any seller who collects or attempts to collect an amount (however designated) which purports to reimburse such seller for retailers' occupation tax liability measured by receipts which such seller knows are not subject to retailers' occupation tax, or any seller who knowingly over-collects or attempts to over-collect an amount purporting to reimburse such seller for retailers' occupation tax liability in a transaction which is subject to the tax that is imposed by this Act, shall be guilty of a Class 4 felony for each such offense. This paragraph does not apply to an amount collected by the seller as reimbursement for the seller's retailers' occupation tax liability on receipts which are subject to tax under this Act as long as such collection is made in compliance with the tax collection brackets prescribed by the Department in its Rules and Regulations.

When the amount due is \$300 or more, any person engaged in the business of selling tangible personal property or taxable service at retail in this State who fails to file a return, or who files a fraudulent return, or any officer, employee or agent of a corporation, member, employee or agent of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property or taxable service at retail in this State who, as such officer, employee, agent, manager, or member is under a duty to file a return and who fails to file such return or any officer, agent, or employee of a corporation, member, agent or employee of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property or taxable service at retail in this State who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of such corporation or limited liability company, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under this Act is guilty of a Class 3 felony.

When the amount due is \$300 or more, any person engaged in the business of selling tangible personal property at retail in this State who accepts money that is due to the Department under this Act from a taxpayer for the purpose of acting as the taxpayer's agent to make payment to the Department but fails to remit such payment to the Department when due, is guilty of a Class 3 felony.

Any person whose principal place of business is in this State and who is charged with a violation under this Section shall be tried in the county where his principal place of business is located unless he asserts a right to be tried in another venue.

Any taxpayer or agent of a taxpayer who with the intent to defraud purports to make a payment due to the Department by issuing or delivering a check or other order upon a real or fictitious depository for the payment of money, knowing that it will not be paid by the depository, shall be guilty of a deceptive practice in violation of Section 17-1 of the Criminal Code of 2012.

(b) A person commits the offense of sales tax evasion under this Act when he knowingly attempts in any manner to evade or defeat the tax imposed on him or on any other person, or the payment thereof, and he commits an affirmative act in furtherance of the evasion. For purposes of this Section, an "affirmative act in furtherance of the evasion" means an act designed in whole or in part to (i) conceal, misrepresent, falsify, or manipulate any material fact or (ii) tamper with or destroy documents or materials related to a person's tax liability under this Act. Two or more acts of sales tax evasion may be charged as a single count in any indictment, information, or complaint and the amount of tax deficiency may be aggregated for purposes of determining the amount of tax which is attempted to be or is evaded and the period between the first and last acts may be alleged as the date of the offense.

(1) When the amount of tax, the assessment or payment of which is attempted to be or is evaded is less than \$500 a person is guilty of a Class 4 felony.

(2) When the amount of tax, the assessment or payment of which is attempted to be or is evaded is \$500 or more but less than \$10,000, a person is guilty of a Class 3 felony.

(3) When the amount of tax, the assessment or payment of which is attempted to be or is evaded is \$10,000 or more but less than \$100,000, a person is guilty of a Class 2 felony.

(4) When the amount of tax, the assessment or payment of which is attempted to be or is evaded is \$100,000 or more, a person is guilty of a Class 1 felony.

Any person who knowingly sells, purchases, installs, transfers, possesses, uses, or accesses any automated sales suppression device, zipper, or phantom-ware in this State is guilty of a Class 3 felony.

For the purposes of this Section:

"Automated sales suppression device" or "zipper" means a software program that falsifies the electronic records of an electronic cash register or other point-of-sale system, including, but not limited to, transaction data and transaction reports. The term includes the software program, any device that carries the software program, or an Internet link to the software program.

"Phantom-ware" means a hidden programming option embedded in the operating system of an electronic cash register or hardwired into an electronic cash register that can be used to create a second set of records or that can eliminate or manipulate transaction records in an electronic cash register.

"Electronic cash register" means a device that keeps a register or supporting documents through the use of an electronic device or computer system designed to record transaction data for the purpose of computing, compiling, or processing retail sales transaction data in any manner.

"Transaction data" includes: items purchased by a customer; the price of each item; a taxability determination for each item; a segregated tax amount for each taxed item; the amount of cash or credit tendered; the net amount returned to the customer in change; the date and time of the purchase; the name, address, and identification number of the vendor; and the receipt or invoice number of the transaction.

"Transaction report" means a report that documents, without limitation, the sales, taxes, or fees collected, media totals, and discount voids at an electronic cash register and that is printed on a cash register tape at the end of a day or shift, or a report that documents every action at an electronic cash register and is stored electronically.

(c) A prosecution for any act in violation of this Section may be commenced at any time within 5 years of the commission of that act.

(Source: P.A. 97-1074, eff. 1-1-13; 97-1150, eff. 1-25-13; 98-352, eff. 1-1-14.)

Section 30-50. The Counties Code is amended by changing Section 5-1009 and by adding Section 5-1008.10 as follows:

(55 ILCS 5/5-1008.10 new)

Sec. 5-1008.10. Taxable services. Notwithstanding any other provision of law, whenever a home rule or non-home rule county is authorized to impose a tax on the use or sale of tangible personal property, that county shall also be authorized to impose a tax at the same rate on taxable services, as defined in Section 2a-2 of the Use Tax Act.

(55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

Sec. 5-1009. Limitation on home rule powers. Except as provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on and after September 1, 1990, no home rule county has the authority to impose, pursuant to its home rule authority, a retailer's occupation tax, service occupation tax, use tax, sales tax or other tax on the ~~(i) use, sale or purchase of tangible personal property based on the gross receipts from such sales or the selling or purchase price, (ii) gross receipts, or (iii) weight or volume from the use, sale, or purchase of that said tangible personal property.~~ Notwithstanding the foregoing, this Section does not preempt any home rule imposed tax such as the following: (1) a tax on alcoholic beverages, whether based on gross receipts, volume sold or any other measurement; (2) a tax based on the number of units of cigarettes or tobacco products; (3) a tax, however measured, based on the use of a hotel or motel room or similar facility; (4) a tax, however measured, on the sale or transfer of real property; (5) a tax, however measured, on lease receipts; (6) a tax on food prepared for immediate consumption and on alcoholic beverages sold by a business which provides for on premise consumption of said food or alcoholic beverages; ~~or~~ (7) other taxes not based on the selling or purchase price or gross receipts from the use, sale or purchase of tangible personal property; ~~or~~ (8) a tax on the sale of taxable services, as defined in the Use Tax Act. This Section does not preempt a home rule county from imposing a tax, however measured, on the use, for consideration, of a parking lot, garage, or other parking facility. This Section is a limitation, pursuant to subsection (g) of Section 6 of Article VII of the Illinois Constitution, on the power of home rule units to tax.

(Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

Section 30-55. The Illinois Municipal Code is amended by changing Section 8-11-6a and by adding Sections 8-3-20 as follows:

(65 ILCS 5/8-3-20 new)

Sec. 8-3-20. Taxable services. Notwithstanding any other provision of law, whenever a home rule or non-home rule municipality is authorized to impose a tax on the use or sale of tangible personal property, that municipality shall also be authorized to impose a tax at the same rate on taxable services, as defined in Section 2a-2 of the Use Tax Act.

(65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

Sec. 8-11-6a. Home rule municipalities; preemption of certain taxes. Except as provided in Sections 8-11-1, 8-11-5, 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September 1, 1990, no home rule municipality has the authority to impose, pursuant to its home rule authority, a retailer's occupation tax, service occupation tax, use tax, sales tax or other tax ~~on the use, sale or purchase of tangible personal property based on (i) the selling or purchase price, (ii) the gross receipts, or (iii) the weight or volume from the use, sale, or purchase from such sales or the selling or purchase price of said tangible personal property.~~ Notwithstanding the foregoing, this Section does not preempt any home rule imposed tax such as the following: (1) a tax on alcoholic beverages, whether based on gross receipts, volume sold or any other

measurement; (2) a tax based on the number of units of cigarettes or tobacco products (provided, however, that a home rule municipality that has not imposed a tax based on the number of units of cigarettes or tobacco products before July 1, 1993, shall not impose such a tax after that date); (3) a tax, however measured, based on the use of a hotel or motel room or similar facility; (4) a tax, however measured, on the sale or transfer of real property; (5) a tax, however measured, on lease receipts; (6) a tax on food prepared for immediate consumption and on alcoholic beverages sold by a business which provides for on premise consumption of said food or alcoholic beverages; ~~or~~ (7) other taxes not based on (i) the selling or purchase price, (ii) the ~~or~~ gross receipts, or (iii) the weight or volume from the use, sale or purchase of tangible personal property; ~~or~~ (8) a tax on the sale of taxable services, as defined in the Use Tax Act. This Section does not preempt a home rule municipality with a population of more than 2,000,000 from imposing a tax, however measured, on the use, for consideration, of a parking lot, garage, or other parking facility. This Section is not intended to affect any existing tax on food and beverages prepared for immediate consumption on the premises where the sale occurs, or any existing tax on alcoholic beverages, or any existing tax imposed on the charge for renting a hotel or motel room, which was in effect January 15, 1988, or any extension of the effective date of such an existing tax by ordinance of the municipality imposing the tax, which extension is hereby authorized, in any non-home rule municipality in which the imposition of such a tax has been upheld by judicial determination, nor is this Section intended to preempt the authority granted by Public Act 85-1006. This Section is a limitation, pursuant to subsection (g) of Section 6 of Article VII of the Illinois Constitution, on the power of home rule units to tax.
(Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

Section 30-65. The Illinois False Claims Act is amended by changing Section 3 as follows:
(740 ILCS 175/3) (from Ch. 127, par. 4103)

Sec. 3. False claims.

(a) Liability for certain acts.

(1) In general, any person who:

(A) knowingly presents, or causes to be presented, a false or fraudulent claim for payment or approval;

(B) knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim;

(C) conspires to commit a violation of subparagraph (A), (B), (D), (E), (F), or (G);

(D) has possession, custody, or control of property or money used, or to be used, by the State and knowingly delivers, or causes to be delivered, less than all the money or property;

(E) is authorized to make or deliver a document certifying receipt of property used, or to be used, by the State and, intending to defraud the State, makes or delivers the receipt without completely knowing that the information on the receipt is true;

(F) knowingly buys, or receives as a pledge of an obligation or debt, public property from an officer or employee of the State, or a member of the Guard, who lawfully may not sell or pledge property; or

(G) knowingly makes, uses, or causes to be made or used, a false record or statement material to an obligation to pay or transmit money or property to the State, or knowingly conceals or knowingly and improperly avoids or decreases an obligation to pay or transmit money or property to the State,

is liable to the State for a civil penalty of not less than \$5,500 and not more than \$11,000, plus 3 times the amount of damages which the State sustains because of the act of that person. The penalties in this Section are intended to be remedial rather than punitive, and shall not preclude, nor be precluded by, a criminal prosecution for the same conduct.

(2) A person violating this subsection shall also be liable to the State for the costs of a civil action brought to recover any such penalty or damages.

(b) Definitions. For purposes of this Section:

(1) The terms "knowing" and "knowingly":

(A) mean that a person, with respect to information:

(i) has actual knowledge of the information;

(ii) acts in deliberate ignorance of the truth or falsity of the information; or

(iii) acts in reckless disregard of the truth or falsity of the information, and

(B) require no proof of specific intent to defraud.

(2) The term "claim":

(A) means any request or demand, whether under a contract or otherwise, for money or property and whether or not the State has title to the money or property, that

(i) is presented to an officer, employee, or agent of the State; or
 (ii) is made to a contractor, grantee, or other recipient, if the money or property is to be spent or used on the State's behalf or to advance a State program or interest, and if the State:

(I) provides or has provided any portion of the money or property requested or demanded; or

(II) will reimburse such contractor, grantee, or other recipient for any portion of the money or property which is requested or demanded; and

(B) does not include requests or demands for money or property that the State has paid to an individual as compensation for State employment or as an income subsidy with no restrictions on that individual's use of the money or property.

(3) The term "obligation" means an established duty, whether or not fixed, arising from an express or implied contractual, grantor-grantee, or licensor-licensee relationship, from a fee-based or similar relationship, from statute or regulation, or from the retention of any overpayment.

(4) The term "material" means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or property.

(c) Exclusion. This Section does not apply to any taxes imposed, collected, or administered by the State of Illinois claims, records, or statements made under the Illinois Income Tax Act.

(Source: P.A. 95-128, eff. 1-1-08; 96-1304, eff. 7-27-10.)

ARTICLE 99. EFFECTIVE DATE

Section 99-999. Effective date. This Act takes effect upon becoming law."

The motion prevailed.

And the amendment was adopted and ordered printed.

Senator Hutchinson offered the following amendment and moved its adoption:

AMENDMENT NO. 7 TO SENATE BILL 9

AMENDMENT NO. 7. Amend Senate Bill 9, AS AMENDED, by inserting Articles 32 and 95 in their proper numeric sequence as follows:

"ARTICLE 32. LIMITED LIABILITY COMPANY ACT

Section 32-5. The Limited Liability Company Act is amended by changing Section 50-10 as follows:
 (805 ILCS 180/50-10)

(Text of Section before amendment by P.A. 99-637)

Sec. 50-10. Fees.

(a) The Secretary of State shall charge and collect in accordance with the provisions of this Act and rules promulgated under its authority all of the following:

(1) Fees for filing documents.

(2) Miscellaneous charges.

(3) Fees for the sale of lists of filings and for copies of any documents.

(b) The Secretary of State shall charge and collect for all of the following:

(1) Filing articles of organization (domestic), application for admission (foreign), and restated articles of organization (domestic), ~~\$39~~ \$500. Notwithstanding the foregoing, the fee for filing articles of organization (domestic), application for admission (foreign), and restated articles of organization (domestic) in connection with a limited liability company with ability to establish series pursuant to Section 37-40 of this Act is ~~\$59~~ \$750.

(2) Filing articles of amendment or an amended application for admission, \$150.

(3) Filing articles of dissolution or application for withdrawal, \$100.

(4) Filing an application to reserve a name, \$300.

(5) Filing a notice of cancellation of a reserved name, \$100.

(6) Filing a notice of a transfer of a reserved name, \$100.

(7) Registration of a name, \$300.

(8) Renewal of registration of a name, \$100.

(9) Filing an application for use of an assumed name under Section 1-20 of this Act,

\$150 for each year or part thereof ending in 0 or 5, \$120 for each year or part thereof ending in 1 or 6, \$90 for each year or part thereof ending in 2 or 7, \$60 for each year or part thereof ending in 3 or 8, \$30 for each year or part thereof ending in 4 or 9, and a renewal for each assumed name, \$150.

(10) Filing an application for change or cancellation of an assumed name, \$100.

(11) Filing an annual report of a limited liability company or foreign limited liability company, \$250, if filed as required by this Act, plus a penalty if delinquent. Notwithstanding the foregoing, the fee for filing an annual report of a limited liability company or foreign limited liability company with ability to establish series is \$250 plus \$50 for each series for which a certificate of designation has been filed pursuant to Section 37-40 of this Act and active on the last day of the third month preceding the company's anniversary month, plus a penalty if delinquent.

(12) Filing an application for reinstatement of a limited liability company or foreign limited liability company \$500.

(13) Filing Articles of Merger, \$100 plus \$50 for each party to the merger in excess of the first 2 parties.

(14) Filing an Agreement of Conversion or Statement of Conversion, \$100.

(15) Filing a statement of change of address of registered office or change of registered agent, or both, or filing a statement of correction, \$25.

(16) Filing a petition for refund, \$15.

(17) Filing any other document, \$100.

(18) Filing a certificate of designation of a limited liability company with the ability to establish series pursuant to Section 37-40 of this Act, \$50.

(c) The Secretary of State shall charge and collect all of the following:

(1) For furnishing a copy or certified copy of any document, instrument, or paper relating to a limited liability company or foreign limited liability company, or for a certificate, \$25.

(2) For the transfer of information by computer process media to any purchaser, fees established by rule.

(Source: P.A. 97-839, eff. 7-20-12.)

(Text of Section after amendment by P.A. 99-637)

Sec. 50-10. Fees.

(a) The Secretary of State shall charge and collect in accordance with the provisions of this Act and rules promulgated under its authority all of the following:

(1) Fees for filing documents.

(2) Miscellaneous charges.

(3) Fees for the sale of lists of filings and for copies of any documents.

(b) The Secretary of State shall charge and collect for all of the following:

(1) Filing articles of organization (domestic), application for admission (foreign), and restated articles of organization (domestic), \$39 \$500. Notwithstanding the foregoing, the fee for filing articles of organization (domestic), application for admission (foreign), and restated articles of organization (domestic) in connection with a limited liability company with a series or the ability to establish a series pursuant to Section 37-40 of this Act is \$59 \$750.

(2) Filing amendments (domestic or foreign), \$150.

(3) Filing a statement of termination or application for withdrawal, \$25.

(4) Filing an application to reserve a name, \$300.

(5) Filing a notice of cancellation of a reserved name, \$100.

(6) Filing a notice of a transfer of a reserved name, \$100.

(7) Registration of a name, \$300.

(8) Renewal of registration of a name, \$100.

(9) Filing an application for use of an assumed name under Section 1-20 of this Act, \$150 for each year or part thereof ending in 0 or 5, \$120 for each year or part thereof ending in 1 or 6, \$90 for each year or part thereof ending in 2 or 7, \$60 for each year or part thereof ending in 3 or 8, \$30 for each year or part thereof ending in 4 or 9, and a renewal for each assumed name, \$150.

(10) Filing an application for change or cancellation of an assumed name, \$100.

(11) Filing an annual report of a limited liability company or foreign limited liability company, \$250, if filed as required by this Act, plus a penalty if delinquent. Notwithstanding the foregoing, the fee for filing an annual report of a limited liability company or foreign limited liability company is \$250 plus \$50 for each series for which a certificate of designation has been filed pursuant to Section 37-40 of this Act and is in effect on the last day of the third month preceding the company's anniversary month, plus a penalty if delinquent.

(12) Filing an application for reinstatement of a limited liability company or foreign limited liability company \$500.

(13) Filing articles of merger, \$100 plus \$50 for each party to the merger in excess of the first 2 parties.

(14) Filing articles of conversion, \$100.

(15) Filing a statement of change of address of registered office or change of registered agent, or both, or filing a statement of correction, \$25.

(16) Filing a petition for refund, \$15.

(17) Filing a certificate of designation of a limited liability company with a series pursuant to Section 37-40 of this Act, \$50.

(18) Filing articles of domestication, \$100.

(19) Filing, amending, or cancelling a statement of authority, \$50.

(20) Filing, amending, or cancelling a statement of denial, \$10.

(21) Filing any other document, \$100.

(c) The Secretary of State shall charge and collect all of the following:

(1) For furnishing a copy or certified copy of any document, instrument, or paper relating to a limited liability company or foreign limited liability company, or for a certificate, \$25.

(2) For the transfer of information by computer process media to any purchaser, fees established by rule.

(Source: P.A. 99-637, eff. 7-1-17.)

ARTICLE 95. NO ACCELERATION OR DELAY

Section 95-995. No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act."

The motion prevailed.

And the amendment was adopted and ordered printed.

Senator Hutchinson offered the following amendment and moved its adoption:

AMENDMENT NO. 8 TO SENATE BILL 9

AMENDMENT NO. 8. Amend Senate Bill 9, AS AMENDED, with reference to page and line numbers of Senate Amendment No. 6, on page 228, by replacing lines 22 through 26 with the following:

"(5) Tattooing and body piercing"; and

on page 229, by deleting lines one through 4.

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the foregoing Amendments numbered 6, 7 and 8 were ordered engrossed, and the bill, as amended, was ordered to a third reading.

READING BILL OF THE SENATE A THIRD TIME

On motion of Senator Hutchinson, **Senate Bill No. 9** having been transcribed and typed and all amendments adopted thereto having been printed, was taken up and read by title a third time.

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

YEAS 32; NAYS 26.

The following voted in the affirmative:

Aquino
Bennett

Harmon
Harris

Link
Manar

Silverstein
Steans

[May 23, 2017]

Bertino-Tarrant	Holmes	Martinez	Trotter
Biss	Hunter	McGuire	Van Pelt
Bush	Hutchinson	Mulroe	Mr. President
Castro	Jones, E.	Muñoz	
Clayborne	Koehler	Murphy	
Collins	Landek	Raoul	
Cunningham	Lightford	Sandoval	

The following voted in the negative:

Althoff	Fowler	Nybo	Schimpf
Anderson	Hastings	Oberweis	Stadelman
Barickman	McCann	Radogno	Syverson
Bivins	McCarter	Rezin	Tracy
Brady	McConchie	Righter	Weaver
Connelly	McConnaughay	Rooney	
Cullerton, T.	Morrison	Rose	

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

SENATE BILL RECALLED

On motion of Senator Steans, **Senate Bill No. 6** was recalled from the order of third reading to the order of second reading.

Senator Steans offered the following amendment and moved its adoption:

AMENDMENT NO. 7 SENATE BILL 6

AMENDMENT NO. 7. Amend Senate Bill 6 by replacing everything after the enacting clause with the following:

“ARTICLE 1

Section 1. The amount of \$321,150,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Corrections for ordinary and contingent expenses, statewide hospitalization, permanent improvements, but not including personal services.

ARTICLE 2

Section 1. The sum of \$75,000,000, or so much thereof as may be necessary, is appropriated to the Department of Human Services from the General Revenue Fund for operational expenses, but not including personal services.

ARTICLE 3

Section 1. The amount of \$13,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Revenue for ordinary and contingent expenses and refunds, but not including personal services.

ARTICLE 4

Section 1. The amount of \$2,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Agriculture for ordinary and contingent expenses, but not including personal services.

[May 23, 2017]

Section 5. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Agriculture for:

COUNTY FAIRS AND HORSE RACING PROGRAMS

Payable from the Illinois Standardbred	
Breeders Fund:	
For Grants and Other Purposes	2,375,200
Payable from the Illinois Thoroughbred	
Breeders Fund:	
For Grants and Other Purposes	3,219,000

ARTICLE 5

Section 1. The amount of \$6,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Natural Resources for ordinary and contingent expenses, but not including personal services.

ARTICLE 6

Section 1. The amount of \$2,945,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of State Police for ordinary and contingent expenses, but not including personal services.

ARTICLE 7

Section 1. The amount of \$650,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Historic Preservation Agency for ordinary and contingent expenses, but not including personal services.

ARTICLE 8

Section 1. The amount of \$1,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Veterans' Affairs for ordinary and contingent expenses, but not including personal services.

ARTICLE 9

Section 1. The amount of \$43,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Healthcare and Family Services for ordinary and contingent expenses, but not including personal services.

ARTICLE 10

Section 1. The amount of \$7,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Public Health for grants and ordinary and contingent expenses, but not including personal services.

ARTICLE 11

Section 1. The amount of \$191,950,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Central Management Services for ordinary and contingent expenses, but not including personal services.

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named are appropriated to the Department of Central Management Services:

BUREAU OF BENEFITS
PAYABLE FROM GENERAL REVENUE FUND

For Group Insurance	1,810,000,000
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ARTICLE 12

Section 1. The amount of \$3,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department on Aging for ordinary and contingent expenses, but not including personal services.

ARTICLE 13

Section 1. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Commerce and Economic Opportunity for ordinary and contingent expenses, but not including personal services.

Section 5. The sum of \$458,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Commerce and Economic Opportunity for a grant to Illinois Manufacturing Excellence Center for costs associated with a grant authorized in Article 8, Section 40 of Public Act 98-679.

ARTICLE 14

Section 1. The amount of \$4,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Arts Council for ordinary and contingent expenses, but not including personal services.

ARTICLE 15

Section 1. The amount of \$250,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Governor's Office of Management and Budget for ordinary and contingent expenses, but not including personal services.

Section 5. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Governor's Office of Management and Budget for deposit into the Grant Accountability and Transparency Fund.

ARTICLE 16

Section 1. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Military Affairs for ordinary and contingent expenses, but not including personal services.

ARTICLE 17

Section 1. The amount of \$5,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Comptroller for ordinary and contingent expenses, but not including personal services.

ARTICLE 18

Section 1. The amount of \$200,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Labor for ordinary and contingent expenses, but not including personal services.

ARTICLE 19

Section 1. The amount of \$100,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Labor Relations Board for ordinary and contingent expenses, but not including personal services.

ARTICLE 20

Section 1. The amount of \$200,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Criminal Justice Information Authority for ordinary and contingent expenses, but not including personal services.

Section 5. The sum of \$6,071,700 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for administrative costs, awards and grants for the Adult Redeploy and Diversion programs.

Section 10. The amount of \$1,053,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for the Illinois Family Violence Coordinating Council Program.

Section 15. The sum of \$600,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for the purpose of awarding grants, contracts, administrative expenses and all related costs for the Safe From the Start Program.

ARTICLE 21

Section 1. The amount of \$30,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Deaf and Hard of Hearing Commission for ordinary and contingent expenses, but not including personal services.

ARTICLE 22

Section 1. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Governor for ordinary and contingent expenses, but not including personal services.

ARTICLE 23

Section 1. The amount of \$150,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Lieutenant Governor for ordinary and contingent expenses, but not including personal services.

ARTICLE 24

Section 1. The amount of \$400,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Prisoner Review Board for ordinary and contingent expenses, but not including personal services.

ARTICLE 25

Section 1. The amount of \$1,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois State Board of Education for ordinary and contingent expenses, but not including personal services.

ARTICLE 26

Section 1. The amount of \$639,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board for ordinary and contingent expenses, but not including personal services.

ARTICLE 27

Section 1. The amount of \$150,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Executive Ethics Commission for ordinary and contingent expenses, but not including personal services.

ARTICLE 28

Section 1. The amount of \$2,200,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Executive Inspector General for ordinary and contingent expenses, but not including personal services.

ARTICLE 29

Section 1. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Rights for ordinary and contingent expenses, but not including personal services.

ARTICLE 30

Section 1. The amount of \$150,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Human Rights Commission for ordinary and contingent expenses, but not including personal services.

ARTICLE 31

Section 1. The amount of \$25,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Civil Service Commission for ordinary and contingent expenses, but not including personal services.

ARTICLE 32

Section 1. The amount of \$230,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Universities Civil Service System for ordinary and contingent expenses, but not including personal services.

ARTICLE 33

Section 1. The amount of \$25,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Independent Tax Tribunal for ordinary and contingent expenses, but not including personal services.

ARTICLE 34

Section 1. The amount of \$300,000 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Attorney General for ordinary and contingent expenses and other disbursements, but not including personal services.

Section 5. The sum of \$1,400,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Attorney General for disbursement to the Illinois Equal Justice Foundation for use as provided in the Illinois Equal Justice Act.

ARTICLE 35

Section 1. The amount of \$6,350,000 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Treasurer for ordinary and contingent expenses, but not including personal services.

ARTICLE 36

Section 1. The amount of \$50,000 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims for ordinary and contingent expenses, but not including personal services.

ARTICLE 37

Section 1. The amount of \$1,180,600 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Board of Elections for ordinary and contingent expenses, but not including personal services.

Section 5. The amount of \$4,429,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Board of Elections for FY 2017 reimbursement and assistance to local election jurisdictions for ongoing support costs, and SBE maintenance of local election jurisdiction interfaces for the Illinois Voter Registration System (IVRS) Statewide database and FY 2017 implementation costs of Public Act 98-1171.

ARTICLE 38

Section 1. The amount of \$25,000 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Procurement Policy Board for ordinary and contingent expenses, but not including personal services.

ARTICLE 40

Section 5. The sum of \$5,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims for payment of line of duty awards.

Section 10. The following named amounts are appropriated from the General Revenue Fund to the Court of Claims to pay claims in conformity with awards and recommendations made by the Court of Claims as follows:

No. 15-CC-0076, Matthew Wojtaszek, unjust imprisonment.....	5,000
No. 15-CC-3248, Christopher Coleman, unjust imprisonment.....	220,732
No. 15-CC-3467, Lewis Gardner, unjust imprisonment.....	220,732
No. 15-CC-3468, Paul Phillips, unjust imprisonment.....	220,732
No. 15-CC-3662, Michael Winston, unjust imprisonment.....	188,423
No. 15-CC-3674, David Bates, unjust imprisonment.....	188,423
No. 15-CC-3946, Brian M. Kayer, unjust imprisonment.....	5,000
No. 16-CC-0001, Angel Gonzalez, unjust imprisonment.....	220,732
No. 16-CC-1334, Cortez Murphy, unjust imprisonment.....	13,500
No. 16-CC-2054, Daniel Andersen, unjust imprisonment.....	220,732
No. 16-CC-2701 & 16-CC-3222, Ben Baker, unjust imprisonment.....	188,423

No. 16-CC-2773, Marcus Borne, unjust imprisonment	30,000
No. 16-CC-3219, Anthony Johnson, unjust imprisonment	188,423
No. 16-CC-3269, Jermaine Walker, unjust imprisonment	188,423
No. 17-CC-0522, Edward Bolden, unjust imprisonment	220,732
No. 17-CC-0903, Mark Maxson, unjust imprisonment	220,732
No. 17-CC-1007, Bernard Mims, unjust imprisonment	188,423
No. 17-CC-2016, Teshome Campbell, unjust Imprisonment	220,732
No. 17-CC-0960, Jose Montanez, unjust Imprisonment.....	222,939
No. 17-CC-0961, Armando Serrano, unjust Imprisonment.....	222,939
No. 17-CC-1543, Lionel White, unjust Imprisonment.....	95,546

ARTICLE 41

Section 5. The following named amounts, or so much thereof as may be necessary, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS
OPERATIONS

Payable from the General Revenue Fund:

For Expenses of the Provisions of the Statewide Centralized Abuse, Neglect, Financial Exploitation and Self-Neglect Act	33,197,200
For Expenses of the Senior Employment Specialist Program	195,100
For Expenses of the Grandparents Raising Grandchildren Program	307,500
For Specialized Training Program.....	327,600
For Expenses of the Illinois Department on Aging for Monitoring and Support Services.....	186,500
For Expenses of the Illinois Council on Aging	26,600
For Administrative Expenses of the Senior Meal Program	700
For Benefits, Eligibility, Assistance and Monitoring	551,600
For the expenses of the Senior Helpline	<u>163,200</u>
Total	\$34,956,000

Section 10. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the General Revenue Fund for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS	
GRANTS-IN-AID	
For Grants for Retired Senior Volunteer Program	565,600
For Planning and Service Grants to Area Agencies on Aging	7,915,000
For Grants for the Foster Grandparent Program	247,400
For Expenses to the Area Agencies on Aging for Long-Term Care Systems Development.....	280,600
For the Ombudsman Program	8,514,900
For Grants for Community Based Services for equal distribution to each of the 13 Area Agencies on Aging	<u>1,445,000</u>
Total	\$18,968,500

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS	
COMMUNITY CARE	
Payable from General Revenue Fund:	
For grants and for administrative expenses associated with the purchase of services covered by the Community Care Program, including prior year costs	82,311,400
For the Balancing Incentive Program	5,201,600
For grants and for administrative expenses associated with Comprehensive Case Coordination, including prior year costs	24,005,800
Payable from the Commitment to Human Services Fund:	
For grants and for administrative expenses associated with the purchase of services covered by the Community Care Program, including prior year costs	258,000,000

ARTICLE 42

Section 5. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF HEALTH PROMOTION	
Payable from the General Revenue Fund:	
For Grants for Vision and Hearing Screening Programs	683,400

Section 10. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for expenses of programs related to Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV):

OFFICE OF HEALTH PROTECTION: AIDS/HIV	
Payable from the General Revenue Fund:	
For Expenses of AIDS/HIV Education, Drugs, Services, Counseling, Testing, Outreach to Minority populations, costs associated with correctional facilities Referral and Partner Notification (CTRPN), and Patient and Worker	

Notification pursuant to Public
Act 87-76318,176,200

Section 15. The following named amounts, or as much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:
OFFICE OF WOMEN'S HEALTH

Payable from the General Revenue Fund:
For Expenses for Breast and Cervical
Cancer Screenings, minority outreach,
and other Related Activities 6,916,300
For grants for the extension and provision
of perinatal services for premature
and high-risk infants and their mothers 2,005,400

Section 20. The following named amounts, or as much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:
OFFICE OF WOMEN'S HEALTH

Payable from the General Revenue Fund:
For Expenses associated with School Health
Centers 1,179,900
For Grants to Family Planning Programs
for Contraceptive Services 846,800

ARTICLE 43

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Human Services for income assistance and related distributive purposes, including such Federal funds as are made available by the Federal Government for the following purposes:

DISTRIBUTIVE ITEMS
GRANTS-IN-AID

Payable from General Revenue Fund:
For Grants and for Administrative
Expenses associated with Refugee
Social Services..... 204,000

Section 10. The following named sums, or so much thereof as may be necessary, respectively, for the purposes hereinafter named, are appropriated to the Department of Human Services for Grants-In-Aid and Purchased Care in its various regions pursuant to Sections 3 and 4 of the Community Services Act and the Community Mental Health Act:

MENTAL HEALTH GRANTS AND PROGRAM SUPPORT
GRANTS-IN-AID AND PURCHASED CARE

Payable from the General Revenue Fund:
For all costs and administrative expenses for Community
Service Programs for Persons with Mental Illness; Child
and Adolescent Mental Health Programs; Community Hospital
Inpatient & Psych Services; Eligibility and Disposition
Assessment; Jail Data Link Project; Juvenile Justice
Trauma Program; Regions Special Consumer
Supports & Mental Health Services; Rural Behavioral Health
Access; Supported Residential; the Living Room;
and all other Services to
persons with Mental Illness89,120,800
For costs associated with the Purchase and
Disbursement of Psychotropic Medications
for Mentally Ill Clients in the Community1,928,800
For Supportive MI Housing16,313,700
For the costs associated with Mental Health
Balancing Incentive Programs3,205,100

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to the Department of Human Services:

ADDICTION TREATMENT
GRANTS-IN-AID

Payable from the General Revenue Fund:
 For costs associated with Community
 Based Addiction Treatment Services..... 36,508,500
 For costs associated with Addiction
 Treatment Services for Special Populations..... 5,387,400

Section 20. The sum of \$512,500, or as much thereof is necessary is appropriated from the General Revenue Fund to the Department of Human Services for a pilot program to study uses and effects of medication assisted treatments for addiction and for the prevention of relapse to opioid dependence in publicly-funded treatment program.

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

REHABILITATION SERVICES BUREAUS
GRANTS-IN-AID

Payable from the General Revenue Fund:
 For Case Services to Individuals..... 9,174,700
 For all costs associated with the Rehabilitation
 Services Balancing Incentive Programs.....2,313,500
 For Grants to Independent Living Centers 4,403,900
 For Independent Living Older Blind Grant 137,500
 For Federal match for Supported Employment
 Programs..... 104,500

Section 30. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services for the purposes hereinafter named:

FAMILY AND COMMUNITY SERVICES

Payable from the General Revenue Fund:
 For Expenses for the Development and
 Implementation of Cornerstone194,200

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, for the objects hereinafter named, are appropriated to the Department of Human Services for Family and Community Services and related distributive purposes, including such Federal funds as are made available by the Federal government for the following purposes:

FAMILY AND COMMUNITY SERVICES
GRANTS-IN-AID

Payable from the General Revenue Fund:
 For Grants and administrative expenses
 for Programs to Reduce
 Infant Mortality, provide
 Case Management and Outreach
 Services, and for the
 Intensive Prenatal Performance Project 12,300,000
 For Costs Associated with the
 Domestic Violence Shelters
 and Services Program 18,635,000
 For Grants and Administrative Expenses
 of Supportive Housing Services10,464,800
 For Grants and Administrative Expenses
 of the Comprehensive Community-Based
 Services to Youth16,960,100
 For Grants and Administrative Expenses

of Redeploy Illinois	5,007,200
For Grants and Administrative Expenses for Homeless Youth Services	4,663,700
For grants to provide Assistance to Sexual Assault Victims and for Sexual Assault Prevention Activities	6,313,700
For Grants and Administrative Expenses Related to the Healthy Families Program	9,947,700
For Parents Too Soon Program	7,042,100

Section 40. The sum of \$10,000,000 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for grants to community providers and local governments for youth employment programs.

ARTICLE 44

Section 5. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Veterans' Affairs for costs associated with the Illinois Warrior Assistance Program.

Section 10. The sum of \$1,549,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Veterans' Affairs for costs associated with the Homeless Veterans Program.

Section 15. The following named amounts, or so much thereof as may be necessary, are appropriated from the General Revenue Fund to the Department of Veterans' Affairs for the objects and purposes and in the amounts set forth as follows:

GRANTS-IN-AID

For Bonus Payments to War Veterans and Peacetime Crisis Survivors	396,000
For Providing Educational Opportunities for Children of Certain Veterans, as provided by law	100,000

ARTICLE 45

Section 5. The sum of \$20,720,400, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Chicago State University to meet its operational expenses.

Section 10. The sum of \$11,171,700, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Eastern Illinois University for ordinary and contingent expenses.

Section 15. The sum of \$11,305,100, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Governors State University to meet its operational expenses.

Section 20. The sum of \$17,336,800, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Northeastern Illinois University to meet its operational expenses.

Section 25. The sum of \$42,799,700, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Northern Illinois University to meet its operational expenses.

Section 30. The sum of \$33,935,700, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Illinois State University to meet its

operational expenses.

Section 35. The sum of \$93,403,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Southern Illinois University to meet its operational expenses.

Section 40. The sum of \$289,814,600, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of University of Illinois for costs and operational expenses and operating costs and expenses related to or in support of the University of Illinois Hospital.

Section 45. The sum of \$6,772,800, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of the University of Illinois for costs and expenses related to or in support of the Prairie Research Institute, in accordance with Public Act 95-0728.

Section 50. The sum of \$11,658,300, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Western Illinois University to meet its operational expenses.

ARTICLE 46

Section 5. The sum of \$640,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for a grant to the Board of Trustees of the University Center of Lake County for the ordinary and contingent expenses of the Center.

Section 10. The sum of \$1,456,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for the administration and distribution of grants authorized by the Diversifying Higher Education Faculty in Illinois Program.

Section 15. The sum of \$415,400, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for competitive grants for nursing schools to increase the number of graduating nurses.

Section 20. The sum of \$219,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for nurse educator fellowships to supplement nurse faculty salaries.

Section 25. The amount of \$291,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Mathematics and Science Academy for ordinary and contingent expenses, but not including personal services.

ARTICLE 47

Section 5. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board for Career and Technical Education Licensed Practical Nurse and Registered Nurse Preparation.

Section 10. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Illinois Community College Board for all costs associated with career and technical education activities:

From the General Revenue Fund 17,569,400

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the General Revenue Fund to the Illinois Community College Board for distribution to qualifying public community colleges for the purposes specified:

Small College Grants 537,600

Section 20. The following named amounts, or so much of those amounts as may be necessary,

for the objects and purposes named, are appropriated to the Illinois Community College Board for adult education and literacy activities.

From the General Revenue Fund 32,274,000

Section 25. The following named amounts, or so much of those amounts as may be necessary, are appropriated to the Illinois Community College Board for distribution of base operating and equalization grants to qualifying public community colleges and the City Colleges of Chicago for educational related expenses. Allocations shall be made using the fiscal year 2016 data:

Payable from the General Revenue Fund 160,076,000

Section 30. The sum of \$391,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board for a grant to Rock Valley College for programs for transitioning high school students.

Section 35. The sum of \$1,259,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board to reimburse the following colleges for costs associated with the Illinois Veterans' Grant:

Illinois Valley Community College	87,200
Southwestern Illinois College	85,300
Illinois Central Community College	84,400
Southeastern Community College.....	78,400
Kishwaukee Community College.....	70,800
Lincoln Land Community College.....	66,500
Richland Community College.....	66,500
Kankakee Community College	65,700
Lewis and Clark Community College	64,400
Parkland College.....	55,500
John A. Logan College	53,400
Triton College.....	44,200
Black Hawk College	44,200
Prairie State College	84,400
Spoon River College.....	70,800
Carl Sandburg College.....	70,800
John Wood Community College.....	78,400
South Suburban College	44,200
Olney Central College.....	<u>44,200</u>
Total	\$1,259,300

Section 40. The sum of \$1,407,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board for the payment of grants to the Alternative Schools Network.

ARTICLE 48

Section 5. The following named amounts, or so much of those amounts as may be necessary, for the objects and purposes named, are appropriated to the Illinois Student Assistance Commission for grant awards to students eligible for the Monetary Award Program, as provided by law, and for agency administrative and operational costs not to exceed 2 percent of the total appropriation in this Section.

From the Education Assistance Fund.....	141,000,000
Payable from the General Revenue Fund.....	<u>223,856,300</u>
Total	\$364,856,300

Section 10. The following named sums, or so much thereof as may be necessary, respectively, are appropriated from the General Revenue Fund to the Illinois Student Assistance Commission for the following purposes:

Grants and Scholarships

For the payment of scholarships to students
who are children of policemen or firemen

killed in the line of duty, or who are dependents of correctional officers killed or permanently disabled in the line of duty, as provided by law	1,715,400
For payment of Minority Teacher Scholarships	<u>1,900,000</u>
Total	\$3,615,400

Section 15. The sum of \$3,249,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Student Assistance Commission to the Golden Apple Scholars of Illinois program, as provided by law.

ARTICLE 49

Section 1. All appropriations included in this Article 49 may be sub-allocated according to coding pursuant to the Comptroller and shall only be for personnel-related expenses incurred from May 1, 2017 through June 30, 2017. The appropriations contained in this Article 49 are intended for the purpose of continuing the existing process of administering payments that were previously authorized pursuant to the order of the Circuit Court of the 20th Judicial Circuit in St. Clair County (Case # 15-CH-475).

Section 5. The amount of \$8,485,167, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Natural Resources for operational expenses for the fiscal year ending June 30, 2017.

Section 10. The amount of \$5,181,592, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Agriculture for operational expenses for the fiscal year ending June 30, 2017.

Section 15. The amount of \$1,010,181, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Emergency Management Agency for operational expenses for the fiscal year ending June 30, 2017.

Section 20. The amount of \$1,636,737, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Military Affairs for operational expenses for the fiscal year ending June 30, 2017.

Section 25. The amount of \$3,858,577, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Veterans' Affairs for operational expenses for the fiscal year ending June 30, 2017.

Section 30. The amount of \$799,868, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Arts Council for operational expenses for the fiscal year ending June 30, 2017.

Section 35. The amount of \$1,687,750, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Executive Ethics Commission for operational expenses for the fiscal year ending June 30, 2017.

Section 40. The amount of \$94,264, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Independent Tax Tribunal for operational expenses for the fiscal year ending June 30, 2017.

Section 45. The amount of \$5,240,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Attorney General for operational expenses for the fiscal year ending June 30, 2017.

Section 50. The amount of \$207,273, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Deaf and Hard of Hearing Commission for operational expenses for the fiscal year ending June 30, 2017.

Section 55. The amount of \$1,224,109, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Governor for operational expenses for the fiscal year ending June 30, 2017.

Section 60. The amount of \$300,227, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Lieutenant Governor for operational expenses for the fiscal year ending June 30, 2017.

Section 65. The amount of \$437, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to Central Management Services for operational expenses for the fiscal year ending June 30, 2017.

Section 70. The amount of \$602,698, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Governor's Office of Management and Budget for operational expenses for the fiscal year ending June 30, 2017.

Section 75. The amount of \$72,693, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Civil Service Commission for operational expenses for the fiscal year ending June 30, 2017.

Section 80. The amount of \$81,866, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Procurement Policy Board for operational expenses for the fiscal year ending June 30, 2017.

Section 85. The sum of \$3,312,641, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Commerce and Economic Opportunity for operational expenses for the fiscal year ending June 30, 2017.

Section 90. The amount of \$2,509,257, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Historic Preservation Agency for operational expenses for the fiscal year ending June 30, 2017.

Section 95. The amount of \$724,248, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Universities Civil Service System for operational expenses for the fiscal year ending June 30, 2017.

Section 100. The amount of \$86,601,670, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Secretary of State for operational expenses for the fiscal year ending June 30, 2017.

Section 105. The amount of \$27,665, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Treasurer for operational expenses for the fiscal year ending June 30, 2017.

Section 110. The amount of \$1,150,100, or so much there as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Rights for operational expenses for the fiscal year ending June 30, 2017.

Section 115. The amount of \$86,434,800, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for operational expenses for the fiscal year ending June 30, 2017.

Section 120. The amount of \$12,272,200, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Public Health for operational expenses for the fiscal year ending June 30, 2017.

Section 125. The sum of \$457,597, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for operational expenses for the

[May 23, 2017]

fiscal year ending June 30, 2017.

Section 130. The sum of \$54,513, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board for operational expenses for the fiscal year ending June 30, 2017.

Section 135. The amount of \$3,071,363, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Mathematics and Science Academy for operational expenses for the fiscal year ending June 30, 2017.

Section 140. The amount of \$222,199,393, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Corrections for operational expenses for the fiscal year ending June 30, 2017.

Section 145. The amount of \$69,195,022, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of State Police for operational expenses for the fiscal year ending June 30, 2017.

Section 150. The amount of \$295,205, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for operational expenses for the fiscal year ending June 30, 2017.

Section 155. The amount of \$109,237, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Prisoner Review Board for operational expenses for the fiscal year ending June 30, 2017.

Section 160. The amount of \$2,879,795, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Guardianship and Advocacy Commission for operational expenses for the fiscal year ending June 30, 2017.

Section 165. The amount of \$9,068,932, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Healthcare and Family Services for operational expenses for the fiscal year ending June 30, 2017.

Section 170. The amount of \$1,855,311, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department on Aging for operational expenses for the fiscal year ending June 30, 2017.

Section 175. The amount of \$2,145,496, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Comptroller for operational expenses for the fiscal year ending June 30, 2017.

Section 180. The amount of \$297,484, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Labor Relations Board for operational expenses for the fiscal year ending June 30, 2017.

Section 185. The amount of \$1,460,870, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Board of Elections for operational expenses for the fiscal year ending June 30, 2017.

Section 190. The amount of \$271,894, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims for operational expenses for the fiscal year ending June 30, 2017.

Section 195. The amount of \$1,977,283, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Labor for operational expenses for the fiscal year ending June 30, 2017.

Section 200. The amount of \$26,032,389, or so much thereof as may be necessary, is

appropriated from the General Revenue Fund to the Department of Revenue for operational expenses for the fiscal year ending June 30, 2017.

Section 205. The amount of \$1,278,920, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Executive Inspector General for operational expenses for the fiscal year ending June 30, 2017.

Section 210. The amount of \$ 31,590, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Employees' Retirement System for operational expenses for the fiscal year ending June 30, 2017.

Section 215. The amount of \$470,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Human Rights Commission for operational expenses for the fiscal year ending June 30, 2017.

Section 220. The sum of \$51,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Human Rights Commission for the Illinois Torture Inquiry Relief Commission.

Section 225. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

ENVIRONMENTAL PROGRAMS

Payable from the General Revenue Fund:

For Administration of the Livestock Management Facilities Act.....	54,488
For the Detection, Eradication, and Control of Exotic Pests, such as the Asian Long-Horned Beetle and Gypsy Moth	88,694

Section 230. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Agriculture for repairs, maintenance, and capital improvements including construction, reconstruction, improvement, repair and installation of capital facilities, cost of planning, supplies, materials, equipment, services and all other expenses required to complete the work:

Payable from Agricultural Premium Fund:

For various projects at the Illinois State Fairgrounds.....	4,016
For various projects at the DuQuoin State Fairgrounds	467,565

Section 235. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Military Affairs:

FOR OPERATIONS

OFFICE OF THE ADJUTANT GENERAL

Payable from General Revenue Fund:

For Lincoln's Challenge	125,205
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Section 240. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF TRADE AND INVESTMENT

OPERATIONS

Payable from the General Revenue Fund:

For Grants, Contracts, and Administrative Expenses associated with the Illinois Office of Trade and Investment, including prior year costs.....	525,921
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Section 245. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

ILLINOIS ENERGY OFFICE
GRANTS

Payable from the Solid Waste Management Fund:

For Grants, Contracts and
Administrative Expenses Associated with
Providing Financial Assistance for
Recycling and Reuse in Accordance with
Section 22.15 of the Environmental
Protection Act, the Illinois Solid Waste
Management Act and the Solid Waste
Planning and Recycling Act,
including prior year costs..... 84,782

Section 250. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF COAL DEVELOPMENT
GRANTS

Payable from the Coal Technology
Development Assistance Fund:

For Grants, Contracts and Administrative
Expenses Under the Provisions of the
Illinois Coal Technology Development
Assistance Act, including
prior years costs..... 131,687

Section 255. The amount of \$91,337, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Historic Preservation Agency for the operational expenses of the Lewis and Clark Historic Site in Madison County for the fiscal year ending June 30, 2017.

Section 260. The following sum, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State for any operations, alterations, rehabilitations, new construction, and maintenance of the interior and exterior of the various buildings and facilities under the jurisdiction of the Secretary of State to enhance security measures in the Capitol Complex:

From General Revenue Fund..... \$1,263,769

Section 265. The amount of \$635,330, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Secretary of State for library services for the blind and physically handicapped for the fiscal year ending June 30, 2017.

Section 270. The amount of \$32,350, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Secretary of State for annual library technology grants and for direct purchase of equipment and services that support library development and technology advancement in libraries statewide for the fiscal year ending June 30, 2017.

Section 275. The amount of \$215,001, or so much thereof as may be necessary, is appropriated from the State Pensions Fund to the Office of the Treasurer to meet the ordinary and contingent expenses of the Secure Choice Savings Program for the fiscal year ending June 30, 2017.

Section 280. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Human Services for income assistance and related distributive purposes, including such Federal funds as are made available by the Federal Government for the following purposes:

DISTRIBUTIVE ITEMS
GRANTS-IN-AID

Payable from General Revenue Fund:
For Grants Associated with Child Care

Services, Including Operating and
Administrative Costs248,207,300

Section 285. The sum of \$42,500,200, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for costs associated with the operation of State Operated Mental Health Facilities or the costs associated with services for the transition of State Operated Mental Health Facilities residents to alternative community settings.

Section 290. The following named sums, or so much thereof as may be necessary, respectively, for the purposes hereinafter named, are appropriated to the Department of Human Services for Grants-In-Aid and Purchased Care in its various regions pursuant to Sections 3 and 4 of the Community Services Act and the Community Mental Health Act:

DEVELOPMENTAL DISABILITIES GRANTS AND PROGRAM SUPPORT
GRANTS-IN-AID AND PURCHASED CARE

Payable from General Revenue Fund:
For Developmental Disability Quality
Assurance Waiver.....243,800

Section 295. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to the Department of Human Services:

ADDICTION TREATMENT
GRANTS-IN-AID

Payable from General Revenue Fund:
For costs associated with Addiction
Treatment Services for Special Populations188,100

Section 300. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services for the purposes hereinafter named:

FAMILY AND COMMUNITY SERVICES

Payable from General Revenue Fund:
For Expenses for the Development and
Implementation of Cornerstone32,000

Section 305. The following named amounts, or so much thereof as may be necessary, respectively, for the objects hereinafter named, are appropriated to the Department of Human Services for Family and Community Services and related distributive purposes, including such Federal funds as are made available by the Federal government for the following purposes:

FAMILY AND COMMUNITY SERVICES

Payable from General Revenue Fund:
For Costs Associated with the
Domestic Violence Shelters
and Services Program 127,600
For Grants and Administrative Expenses
Related to the Healthy Families Program..... 73,300

Section 310. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

DIVISION OF INFORMATION TECHNOLOGY

Payable from the General Revenue Fund:
For Expenses Associated with the Childhood
Immunization Program82,200

Section 315. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF POLICY, PLANNING AND STATISTICS

Payable from the General Revenue Fund:
For expenses of the Adverse Pregnancy

Outcomes Reporting Systems (APORS) Program and the Adverse Health Care Event Reporting and Patient Safety Initiative	317,700
For expenses of State Cancer Registry, including matching funds for National Cancer Institute grants	34,800

Section 320. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF HEALTH PROTECTION

Payable from the General Revenue Fund:	
For Expenses Incurred for the Rapid Investigation and Control of Disease or Injury	316,500
For Expenses of Environmental Health Surveillance and Prevention Activities, Including Mercury Hazards and West Nile Virus	163,900
For Expenses for Expanded Lab Capacity and Enhanced Statewide Communication Capabilities Associated with Homeland Security	290,800

Section 325. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for expenses of programs related to Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV):

OFFICE OF HEALTH PROTECTION: AIDS/HIV

Payable from the General Revenue Fund:	
For Expenses of AIDS/HIV Education, Drugs, Services, Counseling, Testing, Outreach to Minority populations, costs associated with correctional facilities Referral and Partner Notification (CTRPN), and Patient and Worker Notification pursuant to Public Act 87-763	920,100

Section 330. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

PUBLIC HEALTH LABORATORIES

Payable from the General Revenue Fund:	
For Operational Expenses to Provide Clinical and Environmental Public Health Laboratory Services	1,224,400

Section 335. The following named amounts, or as much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF WOMEN'S HEALTH

Payable from the General Revenue Fund:	
For Expenses for Breast and Cervical Cancer Screenings, minority outreach, and other Related Activities	489,900
For Expenses of the Women's Health Promotion Programs	145,400

Section 340. The sum of \$37,035, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for costs and expenses associated with the administration and enforcement associated with the P-20 Longitudinal Education Data System.

Section 345. The sum of \$39,852, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Community College Board for costs associated with the development, support, or administration of the Illinois Longitudinal Data System.

Section 350. The sum of \$156,319, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to Illinois Community College Board for costs associated with administering GED tests.

Section 355. The sum of \$86,956, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to Illinois Community College Board for all costs associated with career and technical education activities.

Section 360. The following named amount, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Student Assistance Commission for the following purpose:

To support outreach, research,
and training activities..... 643,622

Section 365. The following named sums, or so much thereof as is necessary, respectively, are appropriated from the Education Assistance Fund for payroll related deductions pursuant to the Illinois Comptroller’s payroll offsets according to 15 ILCS 405:

For Chicago State University	38,500
For Governors State University	13,727
For Northeastern Illinois University	8,677
For Northern Illinois University	67,000
For Illinois State University.....	45,900
For Southern Illinois University	25,268
For University of Illinois	282,071

Section 370. The sum of \$112,931, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for a grant to the Illinois Sentencing Policy Advisory Council.

Section 375. The sum of \$226,947, or so much thereof as may be necessary, is appropriated to the Department of State Police, Division of Forensic Services and Identification, from the General Revenue Fund for the operational expenses related to the Combined DNA Index System (CODIS) and related casework.

Section 380. The sum of \$188,394, or so much thereof as may be necessary, is appropriated to the Department of State Police, Division of Internal Investigation, from the General Revenue Fund for the ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program.

Section 385. The amount of \$17,182, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for the Illinois Family Violence Coordinating Council Program.

Section 390. The sum of \$562,159, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for administrative costs, awards and grants for the Adult Redeploy and Diversion programs.

Section 395. The amount of \$151,407, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to Illinois Criminal Justice Information Authority for grants and administrative expenses related to Operation CeaseFire.

Section 400. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinance

and contingent expenses of the Department of Revenue:

PAYABLE FROM THE GENERAL REVENUE FUND

For costs and expenses related to
or in support of a Government Services
shared services center 608,318

Section 405. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS
OPERATIONS

Payable from General Revenue Fund:

For Administrative Expenses
of the Senior Meal Program 2,582
For Benefits, Eligibility,
Assistance and Monitoring 843,270
For the expenses of the Senior Helpline 633,518

Section 410. The amount of \$2,508,168, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government.

Section 415. The amount of \$102,206, so much thereof as may be necessary, is appropriated from the Weights and Measures Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Agriculture.

Section 420. The amount of \$25,110, so much thereof as may be necessary, is appropriated from the DCFS Children’s Services Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Children and Family Services.

Section 425. The amount of \$21,567, so much thereof as may be necessary, is appropriated from the Nuclear Safety Emergency Preparedness Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Illinois Emergency Management Agency.

Section 430. The amount of \$67,528, so much thereof as may be necessary, is appropriated from the Radiation Protection Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Illinois Emergency Management Agency.

Section 435. The amount of \$74,763, so much thereof as may be necessary, is appropriated from the Professions Indirect Cost Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Financial and Professional Regulation.

Section 440. The amount of \$17,300, so much thereof as may be necessary, is appropriated from the Illinois Power Agency Operations Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Illinois Power Agency.

Section 445. The amount of \$22,317, so much thereof as may be necessary, is appropriated from the Insurance Producer Administration Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Insurance.

Section 450. The amount of \$67,888, so much thereof as may be necessary, is appropriated from the State Lottery Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Lottery.

Section 455. The amount of \$146,840, so much thereof as may be necessary, is appropriated from the Park and Conservation Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Natural Resources.

Section 460. The amount of \$103,054, so much thereof as may be necessary, is appropriated from the Coal Mining Regulatory Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Natural Resources.

Section 465. The amount of \$46,461, so much thereof as may be necessary, is appropriated from the Road Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Transportation.

Section 470. The amount of \$200,359, so much thereof as may be necessary, is appropriated from the IWCC Operations Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Illinois Workers' Compensation Commission.

Section 475. The amount of \$19,356, so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Office of the State Fire Marshal.

Section 480. The amount of \$133,000, so much thereof as may be necessary, is appropriated from the Horse Racing Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Illinois Racing Board.

Section 485. The amount of \$30,086, so much thereof as may be necessary, is appropriated from the Title III Social Security and Employment Service Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Employment Security.

Section 490. The amount of \$22,786, so much thereof as may be necessary, is appropriated from the Bank and Trust Company Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law, for the Department of Financial and Professional Regulation.

Section 495. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the State Comptroller in connection with the payment of salaries for officers of the Executive and Legislative Branches of State Government:

For State Contribution to State	
Employees' Retirement System:	
From Horse Racing Fund.....	57,732
From Fire Prevention Fund.....	9,862
From Bank and Trust Company Fund.....	7,045
From Title III Social Security	
and Employment Service Fund.....	38,838
From Weights and Measures	39,152
From DCFS Children's Services Fund	12,806
From Nuclear Safety Emergency Preparedness Fund.....	10,994
From Radiation Protection Fund.....	31,545
From Professions Indirect Cost Fund.....	37,211
From Illinois Power Agency Operations Fund.....	8,813
From Insurance Producer Administration Fund.....	11,408
From State Lottery Fund.....	26,404

From Park and Conservation Fund	59,255
From Coal Mining Regulatory Fund.....	61,700
From Road Fund.....	23,578
From IWCC Operations Fund.....	<u>102,044</u>
Total	\$538,387

For State Contribution to Social Security:

From General Revenue Fund.....	237,310
From Horse Racing Fund.....	10,233
From Fire Prevention Fund.....	1,530
From Bank and Trust Company Fund.....	900
From Title III Social Security and Employment Service Fund.....	3,846
From Weights and Measures	7,825
From DCFS Children’s Services Fund	3,891
From Nuclear Safety Emergency Preparedness Fund	1,653
From Radiation Protection Fund.....	5,283
From Professions Indirect Cost Fund.....	6,346
From Illinois Power Agency Operations Fund.....	1,884
From Insurance Producer Administration Fund.....	2,627
From State Lottery Fund.....	4,175
From Park and Conservation Fund	10,718
From Coal Mining Regulatory Fund.....	7,938
From Road Fund.....	5,623
From IWCC Operations Fund.....	<u>15,727</u>
Total	\$327,509

For Group Insurance:

From Fire Prevention Fund.....	24,000
From Bank and Trust Company Fund.....	5,008
From Title III Social Security and Employment Service Fund.....	3,908
From Weights and Measures	17,776
From DCFS Children’s Services Fund	24,000
From Nuclear Safety Emergency Preparedness Fund	2,808
From Radiation Protection Fund.....	23,878
From Professions Indirect Cost Fund.....	32,560
From Illinois Power Agency Operations Fund.....	3,108
From Insurance Producer Administration Fund.....	9,049
From State Lottery Fund.....	15,094
From Park and Conservation Fund	47,755
From Coal Mining Regulatory Fund.....	184,000
From Road Fund.....	33,994
From IWCC Operations Fund.....	<u>53,925</u>
Total	\$480,863

Section 500. The amount of \$124,596, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law for Executive Inspector Generals.

ARTICLE 50

Section 1. “AN ACT concerning appropriations”, Public Act 99-0524, approved June 30, 2016, is amended by changing Section 15 of Article 147 as follows:

(P.A. 99-0524, Art. 147, Sec 15.)

Section 15. Appropriations authorized in this Article may be used for costs incurred through ~~December 31 of 2016~~ June 30, 2017.

Section 5. “AN ACT concerning appropriations”, Public Act 99-0524, approved June 30, 2016, is amended by changing Section 35 of Article 148 as follows:

(P.A. 99-0524, Art. 148, Sec 35.)

Section 35. Appropriations authorized in this Article may be used for costs incurred through ~~December 31 of 2016~~ June 30, 2017.

Section 10. “AN ACT concerning appropriations”, Public Act 99-0524, approved June 30, 2016, is amended by changing Section 15 of Article 149 as follows:

(P.A. 99-0524, Art. 149, Sec 15.)

Section 15. Appropriations authorized in this Article may be used for costs incurred through ~~December 31 of 2016~~ June 30, 2017.

Section 15. “AN ACT concerning appropriations”, Public Act 99-0524, approved June 30, 2016, is amended by changing Section 10 of Article 151 as follows:

(P.A. 99-0524, Art. 151, Sec 10.)

Section 10. Appropriations authorized in this Article may be used for costs incurred through ~~December 31 of 2016~~ June 30, 2017.

Section 20. “AN ACT concerning appropriations”, Public Act 99-0524, approved June 30, 2016, is amended by changing Section 55 of Article 152 as follows:

(P.A. 99-0524, Art. 152, Sec 55.)

Section 55. Appropriations authorized in this Article may be used for costs incurred through ~~December 31 of 2016~~ June 30, 2017.

Section 25. “AN ACT concerning appropriations”, Public Act 99-0524, approved June 30, 2016, is amended by changing Section 1 of Article 997 as follows:

(P.A. 99-0524, Art. 997, Sec 1.)

Section 1. Appropriations in Articles 174 through 223 are for costs incurred through ~~December 31 of 2016~~ June 30, 2017.

Section 30. “An Act concerning appropriations”, Public Act 99-524, approved June 30, 2016, is amended by changing Section 1 of Article 132 as follows:

(P.A. 99-524, Article 132, Section 1)

Sec. 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Illinois Racing Board:

PAYABLE FROM THE HORSE RACING FUND

For Personal Services.....	1,145,200
For State Contributions to State	
Employees' Retirement System.....	510,400
For State Contributions to	
Social Security.....	87,700
For Group Insurance.....	316,800
For Contractual Services.....	180,000
For Travel.....	20,000
For Commodities.....	1,500
For Printing.....	1,000
For Equipment.....	2,000
For Electronic Data Processing.....	50,000
For Telecommunications Services.....	65,000
For Operation of Auto Equipment.....	10,000
For Refunds.....	1,000

For Expenses related to the Laboratory Program	1,134,000
For Expenses related to the Regulation of Racing Program	2,845,800
<u>For Expenses to regulate and, when so ordered by the Board to augment organization licensee purse accounts, to be used exclusively for making purse awards when such funds are available</u>	<u>2,845,800</u>
For Distribution to local governments for admissions tax	345,000
Total	\$6,715,400

(Source: P.A. 99-524, eff. 6-30-16.)

ARTICLE 51

Section 1. "Operational expenses" defined. For the purposes of Articles 52 through 154 of this Act, the term "operational expenses" includes the following items:

- (a) Personal Services;
- (b) State contributions to Social Security;
- (c) Group Insurance;
- (d) Contractual Services;
- (e) Travel;
- (f) Commodities;
- (g) Printing;
- (h) Equipment;
- (i) Electronic data processing;
- (j) Telecommunications services;
- (k) Operation of automotive equipment;
- (l) Refunds;
- (m) Employee retirement contributions paid by the employer;
- (n) Permanent improvements;
- (o) Deposits to other funds.

ARTICLE 52

Section 5. In addition to other amounts appropriated, the amount of \$38,370,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Natural Resources for operational expenses of the fiscal year ending June 30, 2018.

Section 10. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

GENERAL OFFICE

Payable from the State Boating Act Fund:

For Personal Services	0
For State Contributions to State Employees' Retirement System	0
For State Contributions to Social Security	0
For Group Insurance	0

Payable from the Wildlife and Fish Fund:

For Personal Services	150,000
For State Contributions to State Employees' Retirement System	81,100
For State Contributions to Social Security	11,500
For Group Insurance	29,700

For Travel	5,000
For Equipment	1,000
Payable from Plugging and Restoration Fund:	
For Contractual Services	32,800
Payable from the Aggregate Operations Regulatory Fund:	
For Telecommunications.....	0
Payable from Underground Resources Conservation Enforcement Fund:	
For Contractual Services	0
For Ordinary and Contingent Expenses	68,000
Payable from Federal Surface Mining Control and Reclamation Fund:	
For Personal Services	0
For State Contributions to State Employees' Retirement System.....	0
For State Contributions to Social Security	0
For Group Insurance	0
For Contractual Services.....	24,000
Payable from Natural Areas Acquisition Fund:	
For Ordinary and Contingent Expenses	65,000
Payable from Park and Conservation Fund:	
For Contractual Services.....	587,900
For expenses of the Park and Conservation Program	2,200,000
Payable from Abandoned Mined Lands Reclamation Council Federal Trust Fund:	
For Personal Services.....	45,000
For State Contributions to State Employees' Retirement System.....	24,400
For State Contributions to Social Security	3,500
For Group Insurance	27,000
For Contractual Services.....	17,000

Section 11. The sum of \$398,000, or so much thereof as may be necessary, is appropriated from the Abandoned Mined Lands Reclamation Council Federal Trust Fund to the Department of Natural Resources for ordinary and contingent expenses for the support of the Abandoned Mined Lands program.

Section 12. The sum of \$529,000, or so much thereof as may be necessary, is appropriated from the Federal Surface Mining Control and Reclamation Fund to the Department of Natural Resources for ordinary and contingent expenses for the support of the Land Reclamation program.

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

OFFICE OF REALTY AND CAPITAL PLANNING

Payable from the State Boating Act Fund:	
For Personal Services	0
For State Contributions to State Employees' Retirement System	0
For State Contributions to Social Security	0
For Group Insurance	0
For expenses of the Heavy Equipment Dredging Crew.	497,300

For expenses of the Office of Realty and Capital Planning	263,700
Payable from the State Parks Fund:	
For Commodities	8,100
For Equipment	26,100
For expenses of the Office of Realty and Capital Planning	200,000
Payable from Wildlife and Fish Fund:	
For Personal Services	198,000
For State Contributions to State Employees' Retirement System	103,000
For State Contributions to Social Security	15,200
For Group Insurance	48,000
For Travel	2,300
For Equipment	15,000
For expenses of the Heavy Equipment Dredging Crew	195,500
For expenses of the Office of Realty and Capital Planning	75,000
Payable from the Natural Areas Acquisition Fund:	
For expenses of Natural Areas Execution	207,800
Payable from Open Space Lands Acquisition and Development Fund:	
For expenses of the OSLAD Program:	944,900
Payable from the Partners for Conservation Fund:	
For expenses of the Partners for Conservation Program	1,771,900
Payable from the Illinois Wildlife Preservation Fund:	
For operation of Consultation Program	500,000
Payable from Park and Conservation Fund:	
For the Office of Realty and Capital Planning	5,027,000
For expenses of the Bikeways Program	756,100

Section 20. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF STRATEGIC SERVICES

Payable from State Boating Act Fund:	
For Contractual Services	196,000
For Contractual Services for Postage	
Expenses for DNR Headquarters	35,000
For Commodities	120,000
For Printing	210,000
For Electronic Data Processing	150,000
For Operation of Auto Equipment	4,800
For expenses associated with Watercraft Titling	450,000
For Refunds	15,000
Payable from the State Parks Fund:	
For Electronic Data Processing	40,000
For the implementation of the Camping/Lodging Reservation System	200,000
For Public Events and Promotions	47,100
For operation and maintenance of new sites and facilities, including Sparta	50,000

Payable from the Wildlife and Fish Fund:	
For Personal Services	100,000
For State Contributions to State	
Employees' Retirement System	54,100
For State Contributions to	
Social Security	7,700
For Group Insurance	24,000
For Contractual Services	750,000
For Contractual Services for	
Postage Expenses for DNR Headquarters	35,000
For Travel	20,000
For Commodities	170,000
For Printing	170,000
For Equipment	57,000
For Electronic Data Processing	940,000
For Operation of Auto Equipment	26,900
For expenses incurred for the	
implementation, education and	
maintenance of the Point of Sale System	3,000,000
For the transfer of check-off dollars to the	
Illinois Conservation Foundation	0
For Educational Publications Services and	
Expenses	20,000
For expenses associated with the State Fair	15,500
For Public Events and Promotions	2,000
For expenses associated with the	
Sportsmen Against Hunger Program	50,000
For Refunds	600,000
Payable from Aggregate Operations	
Regulatory Fund:	
For Commodities	2,300
Payable from Natural Areas Acquisition Fund:	
For Electronic Data Processing	50,000
Payable from Federal Surface Mining Control	
and Reclamation Fund:	
For Contractual Services	5,400
For Contractual Services for	
Postage Expenses for DNR Headquarters	25,000
For Commodities	1,000
For Electronic Data Processing	175,000
Payable from Illinois Forestry Development Fund:	
For Electronic Data Processing	25,000
For expenses associated with the State Fair	0
Payable from Park and Conservation Fund:	
For Ordinary and Contingent Expenses	2,684,000
For expenses associated with the State Fair	76,700
Payable from Abandoned Mined Lands Reclamation	
Council Federal Trust Fund:	
For Contractual Services	3,000
For Contractual Services for	
Postage Expenses for DNR Headquarters	25,000
For Commodities	1,000
For Electronic Data Processing	175,000

Section 25. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

SPARTA WORLD SHOOTING AND RECREATION COMPLEX

Payable from the State Parks Fund:

For the ordinary and contingent expenses of the World Shooting and Recreational Complex	1,308,200
For the ordinary and contingent expenses of the World Shooting and Recreational Complex, of which no expenditures shall be authorized from the appropriation until revenues from sponsorships or donations sufficient to offset such expenditures have been collected and deposited into the State Parks Fund	350,000
For the Sparta Imprest Account	75,000
Payable from the Wildlife and Fish Fund:	
For the ordinary and contingent expenses of the World Shooting and Recreational Complex	<u>1,475,200</u>
Total	\$3,208,400

Section 30. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF GRANT MANAGEMENT AND ASSISTANCE

Payable from the State Boating Act Fund:	
For expenses of the Office of Grant Management and Assistance	190,000
Payable from Wildlife and Fish Fund:	
For expenses of the Office of Grant Management and Assistance	1,170,000
Payable from Open Space Lands Acquisition and Development Fund:	
For expenses of the Office of Grant Management and Assistance	1,000,000
Payable from DNR Federal Projects Fund:	
For expenses of the Office of Grant Management and Assistance	<u>80,000</u>
Total	\$2,740,000

Section 35. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF RESOURCE CONSERVATION

Payable from Wildlife and Fish Fund:	
For Personal Services	10,500,000
For State Contributions to State Employees' Retirement System.....	5,671,400
For State Contributions to Social Security	803,300
For Group Insurance	3,600,000
For Contractual Services.....	2,292,400
For Travel	91,900
For Commodities	1,443,800
For Printing.....	211,100
For Equipment	284,200
For Telecommunications.....	121,800
For Operation of Auto Equipment	319,700
For Ordinary and Contingent Expenses of The Chronic Wasting Disease Program and other wildlife containment programs,	

the surveillance and control of feral livestock populations, and managing large carnivore occurrences	1,700,000
For an Urban Fishing Program in conjunction with the Chicago Park District to provide fishing and resource management at the park district lagoons	285,000
For workshops, training and other activities to improve the administration of fish and wildlife federal aid programs from federal aid administrative grants received for such purposes	10,000
Payable from Salmon Fund:	
For Personal Services	209,000
For State Contributions to State Employees' Retirement System	112,900
For State Contributions to Social Security	16,100
For Group Insurance	50,000
Payable from the Illinois Fisheries Management Fund:	
For operational expenses related to the Division of Fisheries	2,200,000
Payable from Natural Areas Acquisition Fund:	
For Personal Services	1,650,000
For State Contributions to State Employees' Retirement System	891,300
For State Contributions to Social Security	126,300
For Group Insurance	555,000
For Contractual Services	190,700
For Travel	27,900
For Commodities	43,800
For Printing	11,800
For Equipment	86,300
For Telecommunications	38,100
For Operation of Auto Equipment	70,200
For expenses of the Natural Areas Stewardship Program	2,200,100
For Expenses Related to the Endangered Species Protection Board	0
For Administration of the "Illinois Natural Areas Preservation Act"	2,798,400
Payable from Partners for Conservation Fund:	
For ordinary and contingent expenses of operating the Partners for Conservation Program	2,010,000
Payable from Illinois Forestry Development Fund:	
For ordinary and contingent expenses of the Urban Forestry Program	4,760,000
For payment of timber buyers' bond forfeitures	140,200
For payment of the expenses of the Illinois Forestry Development Council	118,500
Payable from the State Migratory Waterfowl Stamp Fund:	
For Stamp Fund Operations	350,000
Payable from the Park and Conservation Fund:	
For all expenses related to Department youth employment programs	0

Section 40. The sum of \$250,000, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for the non-federal cost share of a Conservation Reserve Enhancement Program to establish long-term contracts and permanent conservation easements in the Illinois River Basin; to fund cost share assistance to landowners to encourage approved conservation practices in environmentally sensitive and highly erodible areas of the Illinois River Basin; and to fund the monitoring of long-term improvements of these conservation practices as required in the Memorandum of Agreement between the State of Illinois and the United States Department of Agriculture.

Section 41. The sum of \$15,000,000, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for (i) reallocation of Wildlife and Fish grant reimbursements, (ii) wildlife conservation and restoration plans and programs from federal and/or state funds provided for such purposes or (iii) both purposes.

Section 42. The sum of \$1,500,000, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for expenses of subgrantee payments.

Section 45. The sum of \$650,000, or so much thereof may be necessary, is appropriated to the Department of Natural Resources from the Partners for Conservation Fund for expenses associated with Partners for Conservation Program to Implement Ecosystem-Based Management for Illinois' Natural Resources.

Section 46. The sum of \$25,000, or so much thereof as may be necessary, is appropriated from the Roadside Monarch Habitat Fund to the Department of Natural Resources for ordinary and contingent expenses related to the development, enhancement and restoration of Monarch butterfly and other pollinator habitat.

OFFICE OF COASTAL MANAGEMENT

Section 50. The sum of \$700,000, or so much thereof may be necessary, is appropriated to the Department of Natural Resources from the DNR Federal Projects Fund for expenses related to the Coastal Management Program.

Section 55. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF LAW ENFORCEMENT

Payable from the General Revenue Fund:	
For Alcohol Enforcement.....	0
Payable from State Boating Act Fund:	
For Personal Services.....	1,356,600
For State Contributions to State	
Employees' Retirement System.....	702,300
For State Contributions to	
Social Security.....	99,500
For Group Insurance.....	408,000
For Contractual Services.....	398,000
For Travel.....	63,700
For Commodities.....	198,500
For Equipment.....	170,700
For Telecommunications.....	186,300
For Operation of Auto Equipment.....	337,100
For Expenses of DUI/OUI Equipment.....	20,000
For Operational Expenses of the Snowmobile	
Program.....	35,000
Payable from State Parks Fund:	
For Personal Services.....	710,000
For State Contributions to State	
Employees' Retirement System.....	383,500

For State Contributions to	
Social Security	55,000
For Group Insurance	265,000
For Equipment	85,600
Payable from Wildlife and Fish Fund:	
For Personal Services	4,807,400
For State Contributions to State	
Employees' Retirement System	2,596,700
For State Contributions to	
Social Security	367,800
For Group Insurance	1,320,000
For Contractual Services	672,200
For Travel	53,100
For Commodities	135,600
For Printing	57,000
For Equipment	125,500
For Telecommunications	255,100
For Operation of Auto Equipment	166,600
Payable from Conservation Police Operations	
Assistance Fund:	
For expenses associated with the	
Conservation Police Officers	1,250,000
Payable from the Drug Traffic	
Prevention Fund:	
For use in enforcing laws regulating	
controlled substances and cannabis	
on Department of Natural Resources	
regulated lands and waterways to the	
extent funds are received by the	
Department	25,000
Total	\$17,306,800

Section 56. The sum of \$20,000, or so much thereof as may be necessary, is appropriated from the State Boating Act Fund to the Department of Natural Resources for expenses of Alcohol Enforcement.

Section 60. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF LAND MANAGEMENT AND EDUCATION

Payable from State Boating Act Fund:	
For Personal Services	3,398,300
For State Contributions to State	
Employees' Retirement System	1,835,600
For State Contributions to	
Social Security	260,100
For Group Insurance	1,195,100
For Contractual Services	700,000
For Travel	0
For Commodities	175,000
For Snowmobile Programs	53,000
Payable from State Parks Fund:	
For Personal Services	3,781,000
For State Contributions to State	
Employees' Retirement System	2,042,300
For State Contributions to	
Social Security	289,300
For Group Insurance	1,332,400
For Contractual Services	2,200,000

For Travel	38,000
For Commodities	525,000
For Equipment	200,000
For Telecommunications.....	345,000
For Operation of Auto Equipment	510,000
For expenses related to the Illinois-Michigan Canal	120,000
For operations and maintenance from revenues derived from the sale of surplus crops and timber harvest.....	1,100,000
Payable from the State Parks Fund:	
For Refunds	35,000
Payable from the Wildlife and Fish Fund:	
For Personal Services.....	1,000,000
For State Contributions to State Employees' Retirement System.....	540,200
For State Contributions to Social Security	76,500
For Group Insurance	275,000
For Contractual Services.....	1,375,000
For Travel	8,000
For Commodities	600,000
For Equipment	200,000
For Telecommunications.....	35,000
For Operation of Auto Equipment	225,000
For Union County and Horseshoe Lake Conservation Areas, Farming and Wildlife operations	450,000
For operations and maintenance from revenues derived from the sale of surplus crops and timber harvest.....	3,600,000
Payable from Wildlife Prairie Park Fund:	
Grant to Wildlife Prairie Park for the Park's Operations and Improvements	70,000
Payable from Illinois and Michigan Canal Fund:	
For expenses related to the Illinois-Michigan Canal	30,000
Payable from the Partners for Conservation Fund:	
For expenses of the Partners for Conservation Program	106,500
Payable from Park and Conservation Fund:	
For expenses of the Park and Conservation Program	19,000,000
For expenses of the Bikeways program	1,700,000
For the expenses related to FEMA Grants to the extent that such funds are available to the Department	500,000
For expenses of the Park and Conservation Program	9,500,000
Payable from the Adeline Jay Geo-Karis Illinois Beach Marina Fund:	
For operating expenses of the North Point Marina at Winthrop Harbor.....	50,000
For Refunds	25,000
Payable from the Natural Resources Restoration Trust Fund:	
For Natural Resources Trustee Program	1,000,000
Total	\$60,501,300

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Section 61. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the State Parks Fund to the Department of Natural Resources for the costs associated with historic preservation and site management including, but not limited to, operational expenses, grants, awards, maintenance, repairs, permanent improvements, and special events.

Section 62. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Parks and Conservation Fund to the Department of Natural Resources for the costs associated with historic preservation and site management including, but not limited to, operational expenses, grants, awards, maintenance, repairs, permanent improvements, and special events.

Section 63. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Tourism Promotion Fund to the Department of Natural Resources for the costs associated with historic preservation and site management including, but not limited to, operational expenses, grants, awards, maintenance, repairs, permanent improvements, and special events.

Section 64. The sum of \$150,000, or so much thereof as may be necessary, is appropriated from the Historic Property Administrative Fund to the Department of Natural Resources for administrative expenses associated with the Historic Tax Credit Program.

Section 65. The sum of \$4,921,600, or so much thereof as may be necessary, is appropriated from the Illinois Historic Sites Fund to the Department of Natural Resources for the costs associated with historic preservation and site management including, but not limited to, operational expenses, grants, awards, maintenance, repairs, permanent improvements, and special events.

Section 66. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF MINES AND MINERALS

Payable from the Explosives Regulatory Fund:	
For expenses associated with Explosive	
Regulation	232,000
Payable from the Aggregate Operations	
Regulatory Fund:	
For expenses associated with Aggregate	
Mining Regulation	350,000
Payable from the Coal Mining Regulatory Fund:	
For the purpose of coordinating	
training and education programs	
for miners and laboratory analysis	
and testing of coal samples and mine	
atmospheres	75,000
For expenses associated with Surface	
Coal Mining Regulation	110,000
For operation of the Mining Safety Program	20,000
Payable from the Federal Surface Mining Control	
and Reclamation Fund:	
For Personal Services	1,325,000
For State Contributions to State	
Employees' Retirement System	715,700
For State Contributions to	
Social Security	101,400
For Group Insurance	450,000
For Contractual Services	400,000
For expenses associated with litigation	
of Mining Regulatory actions	0
For Travel	16,000
For Commodities	2,000
For Printing	1,000
For Equipment	30,000

For Electronic Data Processing	50,000
For Telecommunications.....	30,000
For Operation of Auto Equipment	40,000
For the purpose of coordinating training and education programs for miners and laboratory analysis and testing of coal samples and mine atmospheres	250,000
For Small Operators' Assistance Program.....	0
Payable from the Land Reclamation Fund:	
For the purpose of reclaiming surface mined lands, with respect to which a bond has been forfeited.....	4,000,000
Payable from Coal Technology Development Assistance Fund:	
For expenses of Coal Mining Regulation	3,000,000
Payable from the Abandoned Mined Lands Reclamation Council Federal Trust Fund:	
For Personal Services	2,525,000
For State Contributions to State Employees' Retirement System	1,363,900
For State Contributions to Social Security	206,000
For Group Insurance	725,000
For Contractual Services	278,200
For Travel	30,700
For Commodities	25,800
For Printing.....	1,000
For Equipment.....	81,300
For Electronic Data Processing.....	146,400
For Telecommunications.....	45,000
For Operation of Auto Equipment	75,000
For expenses associated with Environmental Mitigation Projects, Studies, Research, and Administrative Support	<u>2,000,000</u>
Total	\$18,701,400

Section 69. The sum of \$340,000, or so much thereof as may be necessary, is appropriated from the Federal Surface Mining Control and Reclamation Fund to the Department of Natural Resources for ordinary and contingent expenses for the support of the Land Reclamation program.

Section 70. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF OIL AND GAS RESOURCE MANAGEMENT

Payable from the Mines and Minerals Underground Injection Control Fund:	
For Personal Services	0
For State Contributions to State Employees' Retirement System	0
For State Contributions to Social Security	0
For Group Insurance	0
For Travel	0
For Equipment	0
For Expenses of Oil and Gas Regulation	345,000
Payable from Plugging and Restoration Fund:	
For Personal Services.....	520,000
For State Contributions to State	

Employees' Retirement System	280,900
For State Contributions to	
Social Security	40,000
For Group Insurance	185,000
For Contractual Services	10,000
For Travel	2,000
For Commodities	2,500
For Equipment	5,000
For Electronic Data Processing	6,000
For Telecommunications.....	10,000
For Operation of Auto Equipment	20,000
For Plugging & Restoration Projects.....	750,000
For Refunds	25,000
Payable from the Oil and Gas Resource	
Management Fund:	
For expenses associated with the operations	
Of the Office of Oil and Gas.....	500,000
Payable from Underground Resources	
Conservation Enforcement Fund:	
For Personal Services.....	398,000
For State Contributions to State	
Employees' Retirement System	215,000
For State Contributions to	
Social Security	30,500
For Group Insurance	180,000
For Contractual Services.....	152,500
For Travel	7,000
For Commodities	7,500
For Printing.....	2,000
For Equipment.....	20,000
For Electronic Data Processing.....	5,000
For Telecommunications.....	28,000
For Operation of Auto Equipment	78,000
For Interest Penalty Escrow	500
For Refunds	<u>500,000</u>
Total	\$4,325,400

Section 75. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Natural Resources:

OFFICE OF WATER RESOURCES

Payable from the State Boating Act Fund:	
For Personal Services.....	405,700
For State Contributions to State	
Employees' Retirement System.....	219,200
For State Contributions to	
Social Security.....	31,000
For Group Insurance	156,700
For Contractual Services.....	1,100,000
For Travel	70,000
For Commodities	26,800
For Equipment	30,000
For Telecommunications.....	45,000
For Operation of Auto Equipment	38,000
For expenses of the Boat Grant Match.....	130,000
For payment to the Corps for	
operation and maintenance	0
For Repairs and Modifications to Facilities	53,900
Payable from the Wildlife and Fish Fund:	

For payment of the Department's share of operation and maintenance of statewide stream gauging network, water data storage and retrieval system, in cooperation with the U.S. Geological Survey	375,000
Payable from the Capital Development Fund:	
For Personal Services.....	700,000
For State Contributions to State Employees' Retirement System	378,100
For State Contributions to Social Security	53,600
For Group Insurance	168,000
Payable from the National Flood Insurance Program Fund:	
For execution of state assistance programs to improve the administration of the National Flood Insurance Program (NFIP) and National Dam Safety Program as approved by the Federal Emergency Management Agency (82 Stat. 572).....	650,000
Payable from the DNR Federal Projects Fund:	
For expenses of Water Resources Planning, Resource Management Programs and Project Implementation.....	100,000
For FEMA Mapping Grant	0
Total	\$4,731,000

Section 80. The sum of \$997,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Natural Resources for expenditure by the Office of Water Resources for the objects, uses, and purposes specified, including grants for such purposes and electronic data processing expenses.

Section 90. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the Illinois State Museum Fund to the Department of Natural Resources for ordinary and contingent expenses of the Illinois State Museum.

ARTICLE 53

Section 10. The sum of \$3,192,439, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83, Section 50 and Article 84, Section 10 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the DNR Federal Projects Fund for expenses related to the Coastal Management Program.

Section 15. The sum of \$71,576, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made in Article 84, Section 15 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the DNR Federal Projects Fund for expenses related to the Coastal Management Program.

Section 20. The sum of \$3,623,278, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made in Article 84, Section 20 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the DNR Federal Projects Fund for expenses related to the Great Lakes Initiative.

Section 21. The sum of \$215,000, or so much thereof as may be necessary and as remains unexpended at the close of business on June 30, 2017, from a new appropriation heretofore made for such purpose in a Public Act of the 99th General Assembly and from a reappropriation heretofore made

for such purpose in a Public Act of the 99th General Assembly which reappropriated in Article 86, Section 10 of Public Act 99-0524, is reappropriated from the Wildlife and Fish Fund to the Department of Natural Resources for the non-federal cost share of a Conservation Reserve Enhancement Program to establish long-term contracts and permanent conservation easements in the Illinois River Basin; to fund cost share assistance to landowners to encourage approved conservation practices in environmentally sensitive and highly erodible areas of the Illinois River Basin; and to fund the monitoring of long-term improvements of these conservation practices as required in the Memorandum of Agreement between the State of Illinois and the United States Department of Agriculture.

Section 22. The sum of \$294,774, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made in Article 83, Section 45 of Public Act 99-0524, is reappropriated from the Wildlife and Fish Fund to the Department of Natural Resources for ordinary and contingent expenses of Resource Conservation.

Section 25. The sum of \$3,605,018, or so much thereof as may be necessary and as remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83 Section 10 and Article 86, Section 1 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the Park and Conservation Fund for expenses of the Park and Conservation Program.

Section 26. The sum of \$8,718,541, or so much thereof as may be necessary and as remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83, Section 25 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the Park and Conservation Fund for expenses of the Park and Conservation Program.

Section 30. The sum of \$1,662,390, or so much thereof as may be necessary and as remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83 Section 45 and Article 86, Section 15 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the Partners for Conservation Fund for expenses associated with the Partners for Conservation Program to Implement Ecosystem-Based Management for Illinois' Natural Resources.

Section 35. The sum of \$3,959,349, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83 Section 35 and Article 86, Section 20 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the Illinois Forestry Development Fund for ordinary and contingent expenses of the Urban Forestry Program.

Section 40. The sum of \$3,280,361, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83 Section 60 and Article 86, Section 25 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the State Parks Fund for operations and maintenance.

Section 45. The sum of \$6,368,167, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83 Section 60 and Article 86, Section 5 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the Wildlife and Fish Fund for operations and maintenance.

Section 50. The sum of \$306,110, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from an appropriation heretofore made in Article 83, Section 35 of Public Act 99-0524, is reappropriated to the Department of Natural Resources from the State Migratory Waterfowl Stamp Fund for Stamp Fund Operations.

ARTICLE 54

Section 1. The sum of \$1,600,000, or so much thereof as may be necessary, is appropriated to the Department of Natural Resources for expenditure by the Office of Water Resources from the Flood Control Land Lease Fund for disbursement of monies received pursuant to Act of Congress dated September 3, 1954 (68 Statutes 1266, same as appears in Section 701c-3, Title 33, United States

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Code Annotated), provided such disbursement shall be in compliance with 15 ILCS 515/1 Illinois Compiled Statutes.

Section 5. The sum of \$66,763, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for wildlife conservation and restoration plans and programs from federal and/or state funds provided for such purposes.

Section 10. The sum of \$1,545,949, or so much thereof as may be necessary is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for expenses of subgrantee payments.

Section 15. The sum of \$11,746,068, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for (i) reallocation of Wildlife and Fish grant reimbursements, (ii) wildlife conservation and restoration plans and programs from federal and/or state funds provided for such purposes or (iii) both purposes.

Section 20. The sum of \$2,758,907, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for expenses of subgrantee payments.

ARTICLE 55

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Agriculture:

FOR OPERATIONS
ADMINISTRATIVE SERVICES

Payable from General Revenue Fund:

For Personal Services	716,395
For State Contributions to Social Security	55,385
For Contractual Services	249,375
For Refunds	9,500
Total	\$1,084,900

Section 10. The sum of \$712,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Agriculture for contractual services related to Facilities Management.

Section 15. The sum of \$760,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Agriculture for costs and expenses related to or in support of the agency's operations.

Section 20. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Agriculture for the following purposes:

Payable from the Agricultural Premium Fund:

For expenses related to the Food Safety Modernization Initiative.....	200,000
For deposit into the State Cooperative Extension Service Trust Fund	10,000,000
For contractual services related to Facilities Management	750,000
Total	\$10,950,000

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Agriculture:

Payable from Wholesome Meat Fund:

For Personal Services	235,600
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For State Contributions to State	
Employees' Retirement System.....	107,400
For State Contributions to	
Social Security.....	18,200
For Group Insurance.....	69,000
For Contractual Services.....	210,000
For Travel.....	25,000
For Commodities.....	11,100
For Printing.....	20,000
For Equipment.....	50,000
For Telecommunications.....	25,000
Total	\$771,300

Section 30. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from the Wholesome Meat Fund to the Department of Agriculture for costs and expenses related to or in support of the agency's operations.

Section 35. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Agriculture for the following purposes:

Payable from Partners for Conservation Fund:

For deposit into the State Cooperative	
Extension Service Trust Fund.....	994,700
For deposit into the State Cooperative	
Extension Service Trust Fund for	
operational expenses and programs	
at the University of Illinois Cook	
County Cooperative Extension Service.....	2,449,200

Section 40. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

COMPUTER SERVICES

Payable from General Revenue Fund:

For Electronic Data Processing.....	912,570
Payable from Agricultural Premium Fund:	
For Contractual Services.....	550,000
For Travel.....	1,000
For Commodities.....	5,000
For Printing.....	5,000
For Equipment.....	75,000
For Electronic Data Processing.....	1,396,000
For Telecommunications Services.....	50,000
Total	\$2,082,000

Section 45. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Agriculture:

FOR OPERATIONS
AGRICULTURE REGULATION

Payable from General Revenue Fund:

For Personal Services.....	1,501,000
For State Contributions to	
Social Security.....	115,425
For Contractual Services.....	104,500
For Travel.....	1,900
For Commodities.....	2,375
For Printing.....	1,425
For Equipment.....	19,000
For Telecommunications Services.....	16,150
For Operation of Auto Equipment.....	22,800

Total \$1,878,500

Section 50. The sum of \$1,600,000, or so much thereof as may be necessary, is appropriated from the Fertilizer Control Fund to the Department of Agriculture for expenses relating to agricultural products inspection.

Section 55. The sum of \$1,900,000, or so much thereof as may be necessary, is appropriated from the Feed Control Fund to the Department of Agriculture for Feed Control.

Section 60. The amount of \$500,000, or so much thereof as may be necessary, is appropriated to the Department of Agriculture from the Agricultural Federal Projects Fund for expenses of various federal projects.

Section 65. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Agriculture:

MARKETING

Payable from General Revenue Fund:	
For Personal Services.....	627,950
For State Contributions to Social Security.....	48,070
Total	\$711,600
Payable from Agricultural Premium Fund:	
For Expenses Connected With the Promotion and Marketing of Illinois Agriculture and Agriculture Exports.....	2,675,000
For Implementation of Programs and Activities to Promote, Develop and Enhance the Biotechnology Industry in Illinois.....	100,000
For Expenses Related to Viticulturist and Enologist Contractual Staff	150,000
Payable from Agricultural Marketing Services Fund:	
For Administering Illinois' Part under Public Law No. 733, "An Act to provide for further research into basic laws and principles relating to agriculture and to improve and facilitate the marketing and distribution of agricultural products"	25,000
Payable from Agricultural Federal Projects Fund:	
For Expenses of Various Federal Projects.....	850,000

Section 70. The following named amount, or so much thereof as may be necessary for the objects and purposes hereinafter named, are appropriated to the Department of Agriculture:

MEDICINAL PLANTS

Payable from the Compassionate Use of Medical Cannabis Fund:	
For all costs associated with the Compassionate Use of Medical Cannabis Pilot Program.....	2,600,000

Section 75. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

WEIGHTS AND MEASURES

Payable from the Weights and Measures Fund:	
For Personal Services.....	2,918,000

For State Contributions to State Employees' Retirement System.....	1,356,900
For State Contributions to Social Security.....	223,300
For Group Insurance.....	868,300
For Contractual Services.....	318,200
For Travel.....	54,100
For Commodities.....	22,000
For Printing.....	14,000
For Equipment.....	450,000
For Telecommunications Services.....	50,000
For Operation of Auto Equipment.....	422,000
For Refunds.....	3,700
Total	\$6,700,500
Payable from the Motor Fuel and Petroleum Standards Fund:	
For the Regulation of Motor Fuel Quality.....	50,000
Payable from the Agriculture Federal Projects Fund:	
For Expenses of various Federal Projects.....	200,000

Section 80. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

ANIMAL INDUSTRIES

Payable from General Revenue Fund:	
For Personal Services.....	394,630
For State Contributions to Social Security.....	20,615
For Contractual Services.....	522,880
For Travel.....	76,000
For Commodities.....	90,345
For Printing.....	4,750
For Equipment.....	29,830
For Telecommunications Services.....	33,250
For Operation of Auto Equipment.....	28,500
Total	\$1,264,000
Payable from the Illinois Department of Agriculture Laboratory Services Revolving Fund:	
For Expenses Authorized by the Animal Disease Laboratories Act.....	700,000
Payable from the Illinois Animal Abuse Fund:	
For Expenses Associated with the Investigation of Animal Abuse and Neglect under the Humane Care for Animals Act.....	4,000
Payable from the Agriculture Federal Projects Fund:	
For Expenses of Various Federal Projects.....	150,000

Section 85. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

MEAT AND POULTRY INSPECTION

Payable from the General Revenue Fund:	
For Personal Services.....	2,982,810
For State Contributions to Social Security.....	228,095
For Operation of Auto Equipment.....	72,200
Total	\$3,455,900
Payable from Agricultural Master Fund:	

For Expenses Relating to	
Inspection of Agricultural Products	1,000,000
Payable from Wholesome Meat Fund:	
For Personal Services	3,566,600
For State Contributions to State	
Employees' Retirement System.....	1,659,200
For State Contributions to	
Social Security.....	272,800
For Group Insurance	1,426,700
For Contractual Services.....	682,600
For Travel	154,600
For Commodities	48,300
For Printing.....	6,300
For Equipment	73,500
For Telecommunications Services	48,000
For Operation of Auto Equipment	<u>153,400</u>
Total	\$8,092,000
Payable from the Agriculture Federal Projects Fund:	
For Expenses of Various Federal Projects.....	315,000

Section 90. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Agriculture for:

LAND AND WATER RESOURCES

Payable from the Agricultural Premium Fund:	
For Personal Services.....	765,000
For State Contributions to State	
Employees' Retirement System	356,000
For State Contributions to Social	
Security.....	59,000
For Contractual Services.....	100,000
For Travel	10,000
For Commodities	7,000
For Printing.....	3,500
For Equipment	15,000
For Telecommunications Services	15,000
For Operation of Automotive Equipment.....	15,000
For the Ordinary and Contingent	
Expenses of the Natural Resources	
Advisory Board	<u>2,000</u>
Total	\$1,347,500
Payable from the Partners for Conservation Fund:	
For Personal Services.....	710,500
For State Contributions to State	
Employees' Retirement System	330,500
For State Contributions to Social	
Security.....	55,000
For Group Insurance	<u>168,000</u>
Total	\$1,264,000

Section 95. The sum of \$2,800,000, or so much thereof as may be necessary, is appropriated to the Department of Agriculture from the Partners for Conservation Fund for grants to Soil and Water Conservation Districts to fund projects for landowner cost sharing, streambank stabilization, nutrient loss protection and sustainable agriculture.

Section 100. The sum of \$2,200,000, or so much thereof as may be necessary, is appropriated to the Department of Agriculture from the Partners for Conservation Fund for grants to Soil and Water Conservation Districts for ordinary and contingent administrative expenses.

Section 105. The amount of \$400,000, or so much thereof as may be necessary, is appropriated from the Agriculture Federal Projects Fund to the Department of Agriculture for expenses relating to various federal projects.

Section 110. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

ENVIRONMENTAL PROGRAMS

Payable from the General Revenue Fund:

For Administration of the Livestock Management Facilities Act	261,725
For the Detection, Eradication, and Control of Exotic Pests, such as the Asian Long-Horned Beetle and Gypsy Moth	433,200
Total	731,500

Payable from the Used Tire Management Fund:

For Mosquito Control	50,000
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Payable from Livestock Management Facilities Fund:

For Administration of the Livestock Management Facilities Act	50,000
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Payable from Pesticide Control Fund:

For Administration and Enforcement of the Pesticide Act of 1979	7,000,000
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Payable from Agriculture Pesticide Control Act Fund:

For Expenses of Pesticide Enforcement Program	650,000
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Payable from the Agriculture Federal Projects Fund:

For Expenses of Various Federal Projects	1,000,000
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Section 115. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Agriculture for:

SPRINGFIELD STATE FAIR BUILDINGS AND GROUNDS

Payable from General Revenue Fund:

For Personal Services	1,897,150
For State Contributions to Social Security	154,280
For Contractual Services	1,873,115
For Payment to the City of Springfield for Fire Protection Services at the Illinois State Fairgrounds	108,680
Total	\$4,245,500

Payable from the Agricultural Premium Fund:

For Operations of Buildings and Grounds in Springfield	1,446,000
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For Awards to Livestock Breeders and Related Expenses	221,500
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Payable from the Illinois State Fair Fund:

For Operations of the Illinois State Fair Including Entertainment and the Percentage Portion of Entertainment Contracts	5,500,000
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For Awards and Premiums at the Illinois State Fair and related expenses	483,400
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For Awards and Premiums for Grand Circuit Horse Racing at the Illinois State Fairgrounds and related expenses	178,600
Total	\$6,162,000

Section 120. The sum of \$1,500,000, or so much thereof as may be necessary, is appropriated from the Illinois State Fair Fund to the Department of Agriculture to promote and conduct activities at the Illinois State Fairgrounds at Springfield other than the Illinois State Fair, including administrative expenses. No expenditures from the appropriation shall be authorized until revenues from fairground uses sufficient to offset such expenditures have been collected and deposited into the Illinois State Fair Fund.

Section 125. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

DUQUOIN BUILDINGS AND GROUNDS

Payable from General Revenue Fund:

For Personal Services	552,235
For State Contributions to Social Security	42,275
For Contractual Services	809,780
For Commodities	114,000
For Equipment	95,000
For Telecommunications Services	38,000
For Operation of Auto Equipment	<u>23,750</u>
Total	\$1,763,200

Section 130. The sum of \$750,000, or so much thereof as may be necessary, is appropriated from the Agricultural Premium Fund to the Department of Agriculture to conduct activities at the Illinois State Fairgrounds at DuQuoin other than the Illinois State Fair, including administrative expenses. No expenditures from the appropriation shall be authorized until revenues from fairgrounds uses sufficient to offset such expenditures have been collected and deposited into the Agricultural Premium Fund.

Section 135. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

DUQUOIN STATE FAIR

Payable from General Revenue Fund:

For Personal Services	528,675
For State Contributions to Social Security	40,375
For Contractual Services	452,675
For Travel	950
For Commodities	2,850
For Printing	9,500
For Equipment	4,750
For Telecommunications Services	<u>38,000</u>
Total	\$1,134,500

Payable from the Agricultural Premium Fund:

For Entertainment and other Expenses at the DuQuoin State Fair, including the Percentage Portion of Entertainment Contracts	696,000
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Section 140. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Agriculture for:

COUNTY FAIRS AND HORSE RACING

Payable from the Agricultural Premium Fund:

For Personal Services	87,900
For State Contributions to State Employees' Retirement System	45,000
For State Contributions to Social Security	9,000
For Contractual Services	20,000
For Travel	300

For Commodities	700
For Printing	200
For Equipment	500
For Telecommunications Services	800
For Operation of Auto Equipment	500
For distribution to encourage and aid county fairs and other agricultural societies. This distribution shall be prorated and approved by the Department of Agriculture	1,798,600
For premiums to agricultural extension or 4-H clubs to be distributed at a uniform rate	786,400
For premiums to vocational agriculture fairs.....	325,000
For rehabilitation of county fairgrounds.....	1,301,000
For grants and other purposes for county fair and state fair horse racing.....	<u>329,300</u>
Total	\$4,705,200
Payable from the Illinois Racing Quarter Horse Breeders Fund:	
For promotion of the Illinois horse racing and breeding industry.....	30,000
Payable from Fair and Exposition Fund:	
For distribution to county fairs and fair and exposition authorities.....	900,000
Payable from Illinois Standardbred Breeders Fund:	
For Personal Services.....	50,000
For State Contributions to State Employees' Retirement System.....	23,200
For State Contributions to Social Security.....	5,500
For Contractual Services.....	60,000
For Travel	2,000
For Commodities	9,000
For Printing.....	500
For Operation of Auto Equipment	<u>8,000</u>
Total	\$158,200
Payable from Illinois Thoroughbred Breeders Fund:	
For Personal Services.....	238,200
For State Contributions to State Employees' Retirement System.....	110,800
For State Contributions to Social Security.....	23,900
For Contractual Services.....	60,000
For Travel	1,500
For Commodities	2,000
For Printing.....	900
For Equipment.....	1,000
For Telecommunications Services	7,000
For Operation of Auto Equipment	<u>7,000</u>
Total	\$452,300
Payable from the Illinois Standardbred Breeders Fund:	
For Grants and Other Purposes	1,187,600
Payable from the Illinois Thoroughbred Breeders Fund:	

For Grants and Other Purposes 1,609,500

ARTICLE 56

Section 5. In addition to other amounts appropriated, the amount of \$1,948,450, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Emergency Management Agency for operational expenses, awards, grants, administrative expenses, including refunds, and permanent improvements for the fiscal year ending June 30, 2018.

Section 10. The following named amounts, or so much thereof as may be necessary, are appropriated to the Illinois Emergency Management Agency for the objects and purposes hereinafter named:

MANAGEMENT AND ADMINISTRATIVE SUPPORT

Payable from Nuclear Safety Emergency

Preparedness Fund:

For Personal Services.....	1,226,300
For State Contributions to State Employees' Retirement System.....	662,400
For State Contributions to Social Security.....	96,200
For Group Insurance.....	279,500
For Contractual Services.....	1,771,800
For Travel.....	4,500
For Commodities.....	3,200
For Printing.....	10,500
For Equipment.....	5,500
For Electronic Data Processing.....	2,096,900
For Telecommunications Services.....	51,300
For Operation of Auto Equipment.....	<u>162,600</u>
Total	\$6,370,700

Payable from Radiation Protection Fund:

For Personal Services.....	120,000
For State Contributions to State Employees' Retirement System.....	65,000
For State Contributions to Social Security.....	9,200
For Group Insurance.....	45,500
For Contractual Services.....	1,024,900
For Travel.....	1,000
For Commodities.....	800
For Printing.....	0
For Electronic Data Processing.....	296,900
For Telecommunications.....	8,200
For Operation of Auto Equipment.....	<u>5,400</u>
Total	\$1,646,400

Section 15. The sum of \$49,000, or so much thereof as may be necessary, is appropriated from the Radiation Protection Fund to the Illinois Emergency Management Agency for the ordinary and contingent expenses incurred by the Illinois Emergency Management Agency.

Section 20. The sum of \$75,500, or so much thereof as may be necessary, is appropriated from the Nuclear Safety Emergency Preparedness Fund to the Illinois Emergency Management Agency for the ordinary and contingent expenses incurred by the Illinois Emergency Management Agency.

Section 25. The sum of \$12,000,000, or so much thereof as may be necessary, is appropriated from the Disaster Response and Recovery Fund to the Illinois Emergency Management Agency for all current and prior year expenses associated with disaster response and recovery.

Section 30. The following named amounts, or so much thereof as may be necessary, are

appropriated to the Illinois Emergency Management Agency for the objects and purposes hereinafter named:

OPERATIONS

Payable from Nuclear Safety Emergency

Preparedness Fund:

For Personal Services.....	1,217,000
For State Contributions to State Employees' Retirement System.....	657,400
For State Contributions to Social Security	94,700
For Group Insurance	356,600
For Contractual Services.....	169,600
For Travel	34,500
For Commodities	11,900
For Printing.....	4,000
For Equipment.....	5,500
For Telecommunications.....	235,500
For compensation to local governments for expenses attributable to implementation and maintenance of plans and programs authorized by the Nuclear Safety Preparedness Act.....	650,000
Total	\$3,436,700

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Illinois Emergency Management Agency for the objects and purposes hereinafter enumerated:

RADIATION SAFETY

Payable from Radiation Protection Fund:

For Personal Services.....	3,217,200
For State Contributions to State Employees' Retirement System.....	1,737,800
For State Contributions to Social Security.....	248,000
For Group Insurance	756,500
For Contractual Services.....	191,300
For Travel	40,000
For Commodities	9,000
For Printing.....	0
For Equipment	95,000
For Telecommunications.....	30,000
For Refunds	3,000
For licensing facilities where radioactive uranium and thorium mill tailings are generated or located, and related costs for regulating the decontamination and decommissioning of such facilities and for identification, decontamination and environmental monitoring of unlicensed properties contaminated with such radioactive mill tailings	525,000
For recovery and remediation of radioactive materials and contaminated facilities or properties when such expenses cannot be paid by a responsible person or an available surety	100,000
For expenses related to Radiochemistry laboratory hood replacement.....	800,000

For local responder training, demonstrations, research, studies and investigations under funding agreements with the Federal Government	5,000
Total	\$7,757,800
Payable from the Low-Level Radioactive Waste Facility Development and Operation Fund:	
For use in accordance with Section 14(a) of the Illinois Low-Level Radioactive Waste Management Act for costs related to establishing a low-level radioactive waste disposal facility	650,000
Payable from Nuclear Safety Emergency Preparedness Fund:	
For Personal Services	2,602,400
For State Contributions to State Employees' Retirement System	1,405,700
For State Contributions to Social Security	204,000
For Group Insurance	646,400
For Contractual Services	200,500
For Travel	49,000
For Commodities	128,000
For Printing	0
For Equipment	124,500
For Telecommunications	49,000
For related training and travel expenses and to reimburse the Illinois State Police and the Illinois Commerce Commission for costs incurred for activities related to inspecting and escorting shipments of spent nuclear fuel, high-level radioactive waste, and transuranic waste in Illinois as provided under the rules of the Agency	58,000
Total	\$5,467,500

Section 40. The amount of \$600,000, or so much thereof as may be necessary, is appropriated from the Indoor Radon Mitigation Fund to the Illinois Emergency Management Agency for current and prior year expenses relating to the federally funded State Indoor Radon Abatement Program.

Section 45. The sum of \$275,000, or so much thereof as may be necessary, is appropriated from the Sheffield February 1982 Agreed Order Fund to the Illinois Emergency Management Agency for the care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site near Sheffield, Illinois.

Section 50. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Illinois Emergency Management Agency for the objects and purposes hereinafter enumerated:

NUCLEAR FACILITY SAFETY

Payable from Nuclear Safety Emergency Preparedness Fund:	
For Personal Services	2,860,500
For State Contributions to State Employees' Retirement System	1,545,100
For State Contributions to Social Security	224,200

For Group Insurance	686,900
For Contractual Services	439,500
For Travel	59,500
For Commodities	71,800
For Printing	0
For Equipment	144,500
For Telecommunications Services	<u>320,500</u>
Total	\$6,352,500

Section 55. The following named amounts, or so much thereof as may be necessary, are appropriated to the Illinois Emergency Management Agency for the objects and purposes hereinafter named:

PREPAREDNESS AND GRANTS ADMINISTRATION

Payable from Nuclear Safety Emergency

Preparedness Fund:

For Personal Services	31,600
For State Contributions to State Employees' Retirement System	17,100
For State Contributions to Social Security	2,700
For Group Insurance	8,300
For Contractual Services	1,000
For Travel	1,000
For Commodities	1,000
For Printing	0
For Equipment	0
For Telecommunications Services	<u>12,000</u>
Total	\$74,700

Payable from the Federal Aid Disaster Fund:

For Federal Disaster Declarations in Current and Prior Years	70,000,000
For State administration of the Federal Disaster Relief Program	1,000,000
Disaster Relief - Hazard Mitigation in Current and Prior Years	55,000,000
For State administration of the Hazard Mitigation Program	<u>1,000,000</u>
Total	\$127,000,000

Payable from the Emergency Planning and Training Fund:

For Activities as a Result of the Illinois Emergency Planning and Community Right To Know Act	35,000
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Payable from the Nuclear Civil Protection

Planning Fund:

For Federal Projects including prior year costs	500,000
For Mitigation Assistance including prior year costs	<u>3,000,000</u>
Total	\$3,500,000

Payable from the Federal Civil

Administrative Preparedness Fund:

To the Illinois Emergency Management Agency

for current and prior year expenses:

For Training and Education	50,000
For Hazardous Materials Emergency Training	1,341,200
For Hazardous Materials Emergency Planning	<u>1,341,200</u>
Total	\$2,732,400

Payable from the Homeland Security

Emergency Preparedness Trust Fund:

For Terrorism Preparedness and Training costs in the current and prior years	53,817,000
For Terrorism Preparedness and Training costs in the current and prior years in the Chicago Urban Area	259,091,000
Payable from the September 11 th Fund:	
For grants, contracts, and administrative expenses pursuant to 625 ILCS 5/3-660, including prior year costs.....	75,000

Section 60. The amount of \$23,010,400, or so much thereof as may be necessary, is appropriated from the Homeland Security Emergency Preparedness Trust Fund to the Illinois Emergency Management Agency for current and prior year expenses related to the federally funded Emergency Preparedness Grant Program.

Section 65. The sum of \$240,000, or so much thereof as may be necessary, is appropriated from the Nuclear Safety Emergency Preparedness Fund to the Illinois Emergency Management Agency for ordinary and contingent expenses of the Illinois Emergency Management Agency to include support of a centralized administrative processing center.

ARTICLE 57

Section 5. The following named amounts, , or so much thereof as may be necessary, are appropriated from the General Revenue Fund to the Department of Military Affairs:

FOR OPERATIONS - STATEWIDE

Payable from General Revenue Fund:	
For Operational Expenses of the Department	12,273,050
For State Officers' Candidate school	1,500
For Lincoln's Challenge	<u>2,765,200</u>
Total	\$15,983,700
Payable from Federal Support Agreement Revolving Fund:	
For Lincoln's Challenge	8,600,000
For Lincoln's Challenge Allowances	<u>1,200,000</u>
Total	\$9,800,000

FACILITIES OPERATIONS

Payable from Federal Support Agreement Revolving Fund:	
Army/Air Reimbursable Positions	14,610,700

Section 10. The sum of \$16,000,000, or so much thereof as may be necessary, is appropriated from the Federal Support Agreement Revolving Fund to the Department of Military Affairs Facilities Division for expenses related to Army National Guard Facilities operations and maintenance as provided for in the Cooperative Funding Agreements, including costs in prior years.

Section 15. The sum of \$10,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Military Affairs Office of the Adjutant General Division for expenses related to the care and preservation of historic artifacts.

Section 20. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Military Affairs Trust Fund to the Department of Military Affairs Office of the Adjutant General Division to support youth and other programs, provided such amounts shall not exceed funds to be made available from public or private sources.

Section 25. The sum of \$5,000,000, or so much thereof as may be necessary, is appropriated from the Illinois Military Family Relief Fund to the Department of Military Affairs Office of the Adjutant General Division for the issuance of grants to persons or families of persons who are members

of the Illinois National Guard or Illinois residents who are members of the armed forces of the United States and who have been called to active duty as a result of the September 11, 2001 terrorist attacks, including costs in prior years.

Section 30. The sum of \$1,350,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Military Affairs for deposit into the Federal Support Agreement Revolving Fund.

Section 35. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the U.S.S. Illinois Commissioning Fund to the Department of Military Affairs to make grants to the U.S.S. Illinois Commissioning Committee.

ARTICLE 58

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Illinois Clean Water Fund to the Environmental Protection Agency:

ADMINISTRATION

For Personal Services.....	945,000
For State Contributions to State Employees' Retirement System.....	510,400
For State Contributions to Social Security.....	72,300
For Group Insurance.....	216,000
For Contractual Services.....	210,000
For Travel.....	15,000
For Commodities.....	30,000
For Equipment.....	50,000
For Telecommunications Services.....	50,000
For Operation of Auto Equipment.....	37,000
Total	\$2,135,700

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for objects and purposes hereinafter named, are appropriated to the Environmental Protection Agency.

Payable from U.S. Environmental Protection Fund:

For Contractual Services.....	1,491,100
For Electronic Data Processing.....	1,252,500

Payable from Underground Storage Tank Fund:

For Contractual Services.....	385,300
For Electronic Data Processing.....	209,500

Payable from Solid Waste Management Fund:

For Contractual Services.....	593,000
For Electronic Data Processing.....	820,600

Payable from Subtitle D Management Fund:

For Contractual Services.....	121,400
For Electronic Data Processing.....	68,400

Payable from Clean Air Act Permit Fund:

For Contractual Services.....	1,005,900
For Electronic Data Processing.....	402,600

Payable from Water Revolving Fund:

For Contractual Services.....	942,600
For Electronic Data Processing.....	638,400

Payable from Used Tire Management Fund:

For Contractual Services.....	390,200
For Electronic Data Processing.....	184,600

Payable from Hazardous Waste Fund:

For Contractual Services.....	489,200
For Electronic Data Processing.....	215,800

Payable from Environmental Protection Permit and Inspection Fund:	
For Contractual Services.....	376,100
For Electronic Data Processing.....	216,700
For Refunds	100,000
Payable from Vehicle Inspection Fund:	
For Contractual Services.....	709,200
For Electronic Data Processing.....	1,260,700
Payable from the Illinois Clean Water Fund:	
For Contractual Services.....	660,600
For Electronic Data Processing.....	1,849,700
Total	\$14,384,100

Section 10. The sum of \$1,450,000, or so much thereof as may be necessary, is appropriated to the Environmental Protection Agency from the EPA Special State Projects Trust Fund for the purpose of funding all costs associated with environmental programs, including costs in prior years.

Section 15. The sum of \$400,000, or so much thereof as may be necessary, is appropriated from the U.S. Environmental Protection Fund to the Environmental Protection Agency for all costs associated with environmental projects as defined by federal assistance awards.

Section 20. The sum of \$30,000, or so much thereof as may be necessary, is appropriated from the Oil Spill Response Fund to the Environmental Protection Agency for use in accordance with Section 25c-1 of the Environmental Protection Act.

Section 25. The amount of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Environmental Protection Trust Fund to the Environmental Protection Agency for awards and grants as directed by the Environmental Protection Trust Fund Commission.

Section 30. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Environmental Protection Agency:

AIR POLLUTION CONTROL

Payable from U.S. Environmental Protection Fund:	
For Personal Services.....	4,264,500
For State Contributions to State Employees' Retirement System.....	2,303,400
For State Contributions to Social Security.....	326,200
For Group Insurance.....	1,152,000
For Contractual Services.....	2,704,000
For Travel	31,600
For Commodities	132,000
For Printing.....	15,000
For Equipment	355,000
For Telecommunications Services	215,000
For Operation of Auto Equipment	52,000
For Use by the City of Chicago.....	374,600
For Expenses Related to Clean Air Activities.....	4,950,000
Total	\$16,875,300
Payable from the Environmental Protection Permit and Inspection Fund for Air Permit and Inspection Activities:	
For Personal Services.....	2,390,000
For Other Expenses.....	2,498,200
Total	\$4,888,200
Payable from the Vehicle Inspection Fund:	

For Personal Services	4,063,000
For State Contributions to State Employees' Retirement System.....	2,194,500
For State Contributions to Social Security	310,900
For Group Insurance	1,488,000
For Contractual Services, including prior year costs	12,600,000
For Travel	10,000
For Commodities	15,000
For Printing	30,000
For Equipment	50,000
For Telecommunications.....	150,000
For Operation of Auto Equipment	20,000
For the Alternate Fuels Rebate and Grant Program including rates from prior years.....	<u>5,000,000</u>
Total	\$25,931,400

Section 35. The following named amounts, or so much thereof as may be necessary, is appropriated from the Clean Air Act Permit Fund to the Environmental Protection Agency for the purpose of funding Clean Air Act Title V activities in accordance with Clean Air Act Amendments of 1990:

For Personal Services and Other Expenses of the Program	18,000,000
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Section 40. The named amounts, or so much thereof as may be necessary, is appropriated from the Alternate Fuels Fund to the Environmental Protection Agency for the purpose of administering the Alternate Fuels Rebate Program and the Ethanol Fuel Research Program:

For Personal Services and Other Expenses.....	225,000
For Grants and Rebates, including costs in prior years	<u>3,000,000</u>
Total	\$3,225,000

Section 45. The sum of \$150,000, or so much thereof as may be necessary, is appropriated from the Alternative Compliance Market Account Fund to the Environmental Protection Agency for all costs associated with the emissions reduction market program.

Section 46. The sum of \$10,000,000, or so much thereof as may be necessary, is appropriated from the Vehicle Inspection Fund to the Environmental Protection Agency for all costs, including administrative expenses, associated with funding eligible mitigation actions that achieve reductions of emissions in accordance with the Environmental Mitigation Trust Agreement relating to the Partial Consent Decree between U.S. Department of Justice, Volkswagen AG and other settling defendants.

Section 47. The sum of \$30,000,000, or so much thereof as may be necessary, is appropriated to the Illinois Environmental Protection Agency from the Motor Fuel Tax Fund for deposit into the Vehicle Inspection Fund.

LABORATORY SERVICES

Section 50. The sum of \$1,455,700, or so much thereof as may be necessary, is appropriated from the Illinois Clean Water Fund to the Environmental Protection Agency for the purpose of laboratory analysis of samples.

Section 55. The following named amount, or so much thereof as may be necessary, is appropriated from the Community Water Supply Laboratory Fund to the Environmental Protection Agency for the purpose of performing laboratory testing of samples from community water supplies and for administrative costs of the Agency and the Community Water Supply Testing Council:

For Personal Services and Other

Expenses of the Program 1,200,000

Section 60. The sum of \$540,000, or so much thereof as may be necessary, is appropriated from the Environmental Laboratory Certification Fund to the Environmental Protection Agency for the purpose of administering the environmental laboratories certification program.

Section 65. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, including prior year costs, are appropriated to the Environmental Protection Agency.:

LAND POLLUTION CONTROL

Payable from U.S. Environmental

Protection Fund:

For Personal Services.....	3,330,000
For State Contributions to State	
Employees' Retirement System.....	1,798,600
For State Contributions to	
Social Security.....	254,900
For Group Insurance.....	984,000
For Contractual Services.....	340,000
For Travel.....	60,000
For Commodities.....	50,000
For Printing.....	30,000
For Equipment.....	75,000
For Telecommunications Services.....	150,000
For Operation of Auto Equipment.....	50,000
For Use by the Office of the Attorney General.....	0
For Underground Storage Tank Program.....	2,600,000
For expenses related to remedial, preventive or corrective actions in accordance with the Federal Comprehensive and Liability Act of 1980.....	<u>10,500,000</u>
Total	\$20,220,500

Section 75. The following named sums, or so much thereof as may be necessary, are appropriated to the Environmental Protection Agency for the purpose of funding the Underground Storage Tank Program.

Payable from the Underground Storage Tank Fund:

For Personal Services.....	2,950,700
For State Contributions to State	
Employees' Retirement System.....	1,593,800
For State Contributions to	
Social Security.....	225,700
For Group Insurance.....	864,000
For Contractual Services.....	320,000
For Travel.....	8,000
For Commodities.....	20,000
For Printing.....	5,000
For Equipment.....	100,000
For Telecommunications Services.....	50,000
For Operation of Auto Equipment.....	16,300
For Contracts for Site Remediation and for Reimbursements to Eligible Owners/ Operators of Leaking Underground Storage Tanks, including claims submitted in prior years.....	<u>45,100,000</u>
Total	\$51,253,500

Section 80. The following named sums, or so much thereof as may be necessary, are appropriated to the Environmental Protection Agency for use in accordance with Section 22.2 of the

Environmental Protection Act:
 Payable from the Hazardous Waste Fund:

For Personal Services.....	2,820,500
For State Contributions to State	
Employees' Retirement System.....	1,523,400
For State Contributions to	
Social Security.....	215,800
For Group Insurance.....	864,000
For Contractual Services.....	442,500
For Travel.....	30,000
For Commodities.....	15,000
For Printing.....	25,000
For Equipment.....	40,000
For Telecommunications Services.....	29,100
For Operation of Auto Equipment.....	37,500
For Refunds.....	50,000
For Contractual Services for Site	
Remediations, including costs	
in Prior Years.....	<u>3,000,000</u>
Total	\$9,092,800

Section 85. The following named sums, or so much thereof as may be necessary, are appropriated from the Environmental Protection Permit and Inspection Fund to the Environmental Protection Agency for land permit and inspection activities:

For Personal Services.....	2,065,000
For State Contributions to State	
Employees' Retirement System.....	1,115,400
For State Contributions to	
Social Security.....	158,000
For Group Insurance.....	576,000
For Contractual Services.....	30,000
For Travel.....	6,500
For Commodities.....	5,000
For Printing.....	5,000
For Equipment.....	5,000
For Telecommunications Services.....	15,000
For Operation of Auto Equipment.....	<u>5,000</u>
Total	\$3,985,900

Section 90. The following named sums, or so much thereof as may be necessary, are appropriated from the Solid Waste Management Fund to the Environmental Protection Agency for use in accordance with Section 22.15 of the Environmental Protection Act:

For Personal Services.....	4,030,000
For State Contributions to State	
Employees' Retirement System.....	2,176,700
For State Contributions to	
Social Security.....	308,300
For Group Insurance.....	1,224,000
For Contractual Services.....	122,000
For Travel.....	25,000
For Commodities.....	10,000
For Printing.....	25,000
For Equipment.....	12,500
For Telecommunications Services.....	50,000
For Operation of Auto Equipment.....	15,000
For Refunds.....	5,000
For financial assistance to units of	
local government for operations under	
delegation agreements.....	<u>2,200,000</u>

Total \$10,203,500

Section 95. The following named sums, or so much therefore as may be necessary, are appropriated to the Environmental Protection Agency for all costs associated with solid waste management activities, including costs from prior years:

Payable from the Solid Waste
 Management Fund 3,000,000

Section 100. The following named amounts, or so much thereof as may be necessary, are appropriated from the Used Tire Management Fund to the Environmental Protection Agency for purposes as provided for in Section 55.6 of the Environmental Protection Act:

For Personal Services 3,080,000
 For State Contributions to State
 Employees' Retirement System 1,663,600
 For State Contributions to
 Social Security 235,600
 For Group Insurance 936,000
 For Contractual Services, including
 prior year costs 3,500,000
 For Travel 20,000
 For Commodities 10,000
 For Printing 10,000
 For Equipment 20,000
 For Telecommunications Services 40,000
 For Operation of Auto Equipment 25,000
 Total \$9,540,200

Section 105. The following named amounts, or so much thereof as may be necessary, are appropriated from the Subtitle D Management Fund to the Environmental Protection Agency for the purpose of funding the Subtitle D permit program in accordance with Section 22.44 of the Environmental Protection Act:

For Personal Services 915,600
 For State Contributions to State
 Employees' Retirement System 494,600
 For State Contributions to Social
 Security 70,100
 For Group Insurance 264,000
 For Contractual Services 257,000
 For Travel 8,000
 For Commodities 20,000
 For Printing 25,000
 For Equipment 25,000
 For Telecommunications 75,000
 For Operation of Auto Equipment 18,000
 Total \$2,172,300

Section 110. The sum of \$400,000, or so much thereof as may be necessary, is appropriated from the Landfill Closure and Post-Closure Fund to the Environmental Protection Agency for the purpose of funding closure activities in accordance with Section 22.17 of the Environmental Protection Act.

Section 120. The following named amount, or so much thereof as may be necessary, is appropriated to the Environmental Protection Agency for use in accordance with the Brownfields Redevelopment program:

Payable from the Brownfields Redevelopment Fund:
 For Personal Services and Other
 Expenses of the Program 1,656,700

Section 125. The sum of \$4,500,000, or so much thereof as may be necessary, is appropriated

from the Brownfields Redevelopment Fund to the Environmental Protection Agency for financial assistance for Brownfields redevelopment in accordance with 58.3(5), 58.13 and 58.15 of the Environmental Protection Act, including costs in prior years.

Section 130. The sum of \$1,300,000, or so much thereof as may be necessary, is appropriated from the Environmental Protection Trust Fund to the Environmental Protection Agency for all expenses related to removal or mediation actions at the Worthy Park, Cook County, hazardous waste site.

Section 135. The sum of \$750,000, or so much thereof as may be necessary, is appropriated from the Electronics Recycling Fund to the Environmental Protection Agency for use in accordance with Public Act 95-0959, Electronic Products Recycling and Reuse Act.

Section 136. The sum of \$15,000,000, or so much thereof as may be necessary, is appropriated from the DCEO Energy Projects Fund to the Environmental Protection Agency for expenses and grants connected with energy programs, including prior year costs.

Section 137. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the Federal Energy Fund to the Environmental Protection Agency for expenses and grants connected with the State Energy Program, including prior year costs.

Section 140. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Environmental Protection Agency:

BUREAU OF WATER

Payable from U.S. Environmental
Protection Fund:

For Personal Services.....	5,642,900
For State Contributions to State Employees' Retirement System.....	3,047,900
For State Contributions to Social Security.....	431,700
For Group Insurance.....	1,608,000
For Contractual Services.....	1,800,000
For Travel.....	113,900
For Commodities.....	30,500
For Printing.....	48,100
For Equipment.....	140,000
For Telecommunications Services.....	106,400
For Operation of Auto Equipment.....	34,800
For Use by the Department of Public Health.....	830,000
For non-point source pollution management and special water pollution studies including costs in prior years.....	8,950,000
For Water Quality Planning, including costs in prior years.....	900,000
For Use by the Department of Agriculture.....	<u>160,000</u>
Total	\$23,844,200

Section 145. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Environmental Protection Agency:

Payable from the Environmental Protection Permit
and Inspection Fund:

For Personal Services.....	265,000
For State Contribution to State Employees' Retirement System.....	143,100

[May 23, 2017]

For State Contribution to	
Social Security.....	20,300
For Group Insurance.....	72,000
For Contractual Services.....	10,000
For Travel.....	10,000
For Commodities.....	10,000
For Equipment.....	20,000
For Telecommunications Services.....	15,000
For Operation of Automotive Equipment.....	10,000
Total	\$575,400

Section 155. The amount of \$13,056,000, or so much thereof as may be necessary, is appropriated from the Illinois Clean Water Fund to the Environmental Protection Agency for all costs associated with clean water activities.

Section 160. The following named amounts, or so much thereof as may be necessary, respectively, for the object and purposes hereinafter named, are appropriated to the Environmental Protection Agency:

Payable from the Water Revolving Fund:

For Administrative Costs of Water Pollution	
Control Revolving Loan Program.....	8,000,000
For Program Support Costs of Water	
Pollution Control Program.....	20,500,000
For Administrative Costs of the Drinking	
Water Revolving Loan Program.....	1,550,000
For Program Support Costs of the Drinking	
Water Program.....	10,000,000
For Technical Assistance to Small Systems.....	735,000
For Administration of the Public Water	
System Supervision (PWSS) Program,	
Source Water Protection, Development	
And Implementation of Capacity Development,	
and Operator Certification Programs.....	3,600,000
For Clean Water Administration Loan	
Eligible Activities.....	10,000,000
For Local Assistance and Other 1452(k)	
Activities.....	5,500,000
Total	\$59,885,000

Section 165. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Environmental Protection Agency for the objects and purposes hereinafter named, to meet the ordinary and contingent expenses of the Pollution Control Board Division:

POLLUTION CONTROL BOARD DIVISION

Payable from Pollution Control Board Fund:

For Contractual Services.....	0
For Telecommunications Services.....	0
For Operational Expenses.....	48,000
For Refunds.....	2,000
Total	\$50,000

Payable from the Environmental Protection Permit and Inspection Fund:

For Personal Services.....	548,800
For State Contributions to State Employees'	
Retirement System.....	296,500
For State Contributions to Social Security.....	42,000
For Group Insurance.....	144,000
For Contractual Services.....	0
For Travel.....	0

For Telecommunications Services	<u>0</u>
Total	\$1,031,300
Payable from the Clean Air Act Permit Fund:	
For Personal Services	281,500
For State Contributions to State Employees'	
Retirement System	152,100
For State Contributions to Social Security	21,600
For Group Insurance	96,000
For Contractual Services	<u>10,000</u>
Total	\$561,200

Section 170. The amount of \$379,000, or so much thereof as may be necessary, is appropriated from the Used Tire Management Fund to the Environmental Protection Agency for the purposes as provided for in Section 55.6 of the Environmental Protection Act.

Section 175. The amount of \$1,551,000, or so much thereof as may be necessary, is appropriated from the Underground Storage Tank Fund to the Environmental Protection Agency for case processing of leaking underground storage tank permit and claims appeals.

ARTICLE 59

Section 1. The sum of \$4,100,000, or so much thereof as may be necessary, is appropriated from the Drycleaner Environmental Response Trust Fund to the Drycleaner Environmental Response Trust Fund Council for use in accordance with the Drycleaner Environmental Response Trust Fund Act.

ARTICLE 60

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Office of the State Fire Marshal, as follows:

GENERAL OFFICE

Payable from the Fire Prevention Fund:	
For Personal Services	8,788,300
For State Contributions to the State	
Employees' Retirement System	4,746,800
For State Contributions to Social Security	597,500
For Group Insurance	2,472,000
For Contractual Services	1,150,100
For Travel	72,700
For Commodities	53,700
For Printing	19,600
For Equipment	1,371,700
For Electronic Data Processing	1,957,000
For Telecommunications	193,400
For Operation of Auto Equipment	181,200
For Refunds	<u>5,000</u>
Total	\$21,609,000
Payable from the Underground Storage Tank Fund:	
For Personal Services	1,856,100
For State Contributions to the State	
Employees' Retirement System	1,002,500
For State Contributions to Social Security	142,000
For Group Insurance	576,000
For Contractual Services	231,800
For Travel	6,800
For Commodities	9,000
For Printing	3,500
For Equipment	16,000

For Electronic Data Processing	10,500
For Telecommunications.....	19,000
For Operation of Auto Equipment	77,100
For Refunds	<u>4,000</u>
Total	\$3,954,300

Section 5. The sum of \$831,900, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for costs and expenses related to or in support of a public safety shared services center.

Section 10. The sum of \$65,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for costs and expenses related to or in support of the Fire Explorer and Cadet School.

Section 15. The sum of \$400,000, or so much thereof as may be necessary, is appropriated from the Illinois Fire Fighters' Memorial Fund to the Office of the State Fire Marshal for expenses related to the maintenance of the Illinois Firefighters' Memorial, holding the annual Fallen Firefighter Ceremony, and other expenses as allowed under Public Act 91-0832.

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Office of the State Fire Marshal as follows:

Payable from the Fire Prevention Fund:

For Expenses of senior officer training	55,000
For Expenses of the Cornerstone program	350,000
For Expenses related to Fire Fighter training programs	230,000
For Expenses of Online Firefighter Certification Testing	590,000

Payable from the Fire Prevention Division Fund:

For Expenses of the U.S. Resource Conservation and Recovery Act Underground Storage Program	1,000,000
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Section 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Office of the State Fire Marshal, as follows:

GRANTS

Payable from the Fire Prevention Fund:

For Chicago Fire Department Training Program.....	2,747,000
For payment to local governmental agencies which participate in the State Training Programs.....	<u>950,000</u>
Total	\$3,697,000

Section 30. The sum of \$1,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for grants available for the development of new fire districts.

Section 35. The sum of \$125,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for grants available for costs and services related to ILEAS/MABAS administration.

Section 40. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for the maintenance and repair of the Illinois Fire Museum.

Section 45. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for deposit into the Fire Truck Revolving Loan Fund.

Section 50. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for grants for the Small Equipment Grant Program.

Section 55. The sum of \$2,000,000, or so much thereof as may be necessary, is appropriation from the Fire Prevention Fund to the Office of the State Fire Marshal for deposit into the Fire Station Revolving Loan Fund.

Section 60. The sum of \$50,000, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Office of the State Fire Marshal for a grant to the Hazardous Materials Emergency Response Reimbursement.

Section 65. The sum of \$550,000, or so much thereof as may be necessary, is appropriated from the Underground Storage Tank Fund to the Office of the State Fire Marshal for a grant to the City of Chicago for administrative costs incurred as a result of the State’s Underground Storage Program.

ARTICLE 61

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Capital Development Board:

GENERAL OFFICE

Payable from Capital Development Fund:

For Personal Services.....	11,500,000
For State Contributions to State Employees' Retirement System.....	6,211,500
For State Contributions to Social Security.....	862,500
For Group Insurance.....	3,336,000
For Contractual Services.....	462,500
For Travel.....	152,700
For Commodities.....	25,900
For Printing.....	14,500
For Equipment.....	10,000
For Electronic Data Processing.....	282,100
For Telecommunications Services.....	163,600
For Operation of Auto Equipment.....	18,500
For Operational Expenses.....	727,000
For Facilities Conditions Assessments and Analysis.....	1,268,500
For Project Management Tracking.....	<u>1,000,000</u>
Total	\$26,035,300

Payable from Capital Development Board Revolving Fund:

For Operational Expenses.....	<u>2,000,000</u>
Total	\$2,000,000

Payable from the School Infrastructure Fund:

For operational purposes relating to the School Infrastructure Program.....	600,000
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ARTICLE 62

Section 5. The amount of \$7,221,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the State Treasurer to meet its operational expenses for the fiscal year ending June 30, 2018, including prior year costs.

Section 10. The amount of \$1,000,000, or so much thereof as may be necessary, is appropriated to the State Treasurer from the General Revenue Fund for the purpose of making refunds of accrued interest on protested tax cases.

Section 15. The amount of \$11,051,660, or so much thereof as may be necessary, is appropriated from the State Pensions Fund to the Office of the State Treasurer to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 20. The amount of \$8,100,000, or so much of that amount as may be necessary, is appropriated to the State Treasurer from the Bank Services Trust Fund for the purpose of making payments for banking services pursuant to the State Treasurer's Bank Services Trust Fund Act.

Section 25. The following named amounts, or so much of those amounts as may be necessary, respectively, for the objects and purposes named in this Section, are appropriated to the State Treasurer for the payment of interest on and retirement of State bonded indebtedness:

For payment of principal and interest on any and all bonds issued pursuant to the Anti-Pollution Bond Act, the Transportation Bond Act, the Capital Development Bond Act of 1972, the School Construction Bond Act, the Illinois Coal and Energy Development Bond Act, and the General Obligation Bond Act:

From the General Obligation Bond Retirement and Interest Fund:

Principal.....	\$1,989,202,900
Interest	1,306,294,600
Total	\$3,295,497,500

Section 30. The amount of \$1,000,000, or so much thereof as may be necessary, is appropriated to the State Treasurer from the General Obligation Bond Rebate Fund for the purpose of making arbitrage rebate payments to the United States government.

Section 35. The amount of \$2,000,000, or so much thereof as may be necessary, is appropriated from the Charitable Trust Stabilization Fund to the State Treasurer for the State Treasurer's operational costs to administer the Charitable Trust Stabilization Fund and for grants to public and private entities in the State for the purposes set out in the Charitable Trust Stabilization Act.

Section 40. The amount of \$2,081,300, or so much thereof as may be necessary, is appropriated from the State Pensions Fund to the State Treasurer for the State Treasurer's operational costs to administer the Illinois Secure Choice Savings Program for the purposes set out in the Illinois Secure Choice Savings Program Act.

ARTICLE 63

Section 5. The sum of \$1,201,400, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Commission on Government Forecasting and Accountability to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The sum of \$1,500,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Commission on Government Forecasting and Accountability for the purpose of making pension pick up contributions to the State Employees' Retirement System of Illinois for affected legislative staff employees.

ARTICLE 64

Section 5. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Revenue:

GOVERNMENT SERVICES	
PAYABLE FROM GENERAL REVENUE FUND	
For Refund of certain taxes in lieu of credit memoranda, where such refunds are authorized by law	4,750,000
PAYABLE FROM THE PERSONAL PROPERTY TAX REPLACEMENT FUND:	
For a portion of the state's share of state's attorneys' and assistant state's	

attorneys' salaried, including	
prior year costs.....	13,875,000
For a portion of the state's share of county	
public defenders' salaries pursuant	
to 55 ILCS 5/3-4007	7,200,000
For the State's share of county	
supervisors of assessments or	
county assessors' salaries, as	
provided by law	3,300,000
For additional compensation for local	
assessors, as provided by Sections 2.3	
and 2.6 of the "Revenue Act of 1939", as	
amended.....	350,000
For additional compensation for local	
assessors, as provided by Section 2.7	
of the "Revenue Act of 1939", as	
amended.....	510,000
For additional compensation for county	
treasurers, pursuant to Public Act	
84-1432, as amended	663,000
For the annual stipend for sheriffs as	
provided in subsection (d) of Section	
4-6300 and Section 4-8002 of the	
counties code	663,000
For the annual stipend to county	
coroners pursuant to 55 ILCS 5/4-6002	
including prior year costs.....	663,000
For additional compensation for	
county auditors, pursuant to Public	
Act 95-0782, including prior	
year costs	123,500
Total	\$27,347,500
PAYABLE FROM MOTOR FUEL TAX FUND	
For Reimbursement to International	
Fuel Tax Agreement Member States.....	20,000,000
For Refunds	22,000,000
Total	\$42,000,000
PAYABLE FROM UNDERGROUND STORAGE TANK FUND	
For Refunds as provided for in Section	
13a.8 of the Motor Fuel Tax Act.....	12,000
PAYABLE FROM STATE AND LOCAL SALES TAX REFORM FUND	
For allocation to Chicago for additional	
1.25% Use Tax pursuant to P.A. 86-0928	99,000,000
PAYABLE FROM THE MUNICIPAL TELECOMMUNICATIONS FUND	
For refunds associated with the	
Simplified Municipal Telecommunications Act.....	12,000
PAYABLE FROM LOCAL GOVERNMENT DISTRIBUTIVE FUND	
For allocation to local governments	
for additional 1.25% Use Tax	
pursuant to P.A. 86-0928	305,100,000
PAYABLE FROM LOCAL GOVERNMENT VIDEO GAMING	
DISTRIBUTIVE FUND	
For allocation to local governments	
of the net terminal income tax per	
the Video Gaming Act	65,000,000
PAYABLE FROM SENIOR CITIZENS' REAL ESTATE	
DEFERRED TAX REVOLVING FUND	
For payments to counties as required	
by the Senior Citizens Real	

Estate Tax Deferral Act, including prior year cost.....	6,500,000
PAYABLE FROM RENTAL HOUSING SUPPORT PROGRAM FUND	
For administration of the Rental Housing Support Program.....	1,960,000
For rental assistance to the Rental Housing Support Program, administered by the Illinois Housing Development Authority.....	28,000,000
Total	\$29,960,000
PAYABLE FROM ILLINOIS AFFORDABLE HOUSING TRUST FUND	
For administration of the Illinois Affordable Housing Act.....	4,100,000
PAYABLE FROM ILLINOIS GAMING LAW ENFORCEMENT FUND	
For a Grant for Allocation to Local Law Enforcement Agencies for joint state and local efforts in Administration of the Charitable Games, Pull Tabs and Jar Games Act.....	900,000

Section 10. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the State and Local Sales Tax Reform Fund to the Department of Revenue for the purpose stated in Section 6z-17 of the State Finance Act and Section 2-2.04 of the Downstate Public Transportation Act for a grant to Madison County.

Section 15. The sum of \$55,000,000, or so much thereof as may be necessary, is appropriated from the Illinois Affordable Housing Trust Fund to the Department of Revenue for grants (down payment assistance, rental subsidies, security deposit subsidies, technical assistance, outreach, building an organization's capacity to develop affordable housing projects and other related purposes), mortgages, loans, or for the purpose of securing bonds pursuant to the Illinois Affordable Housing Act, administered by the Illinois Housing Development Authority.

Section 25. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the Illinois Affordable Housing Trust Fund to the Department of Revenue for grants to other state agencies for rental assistance, supportive living and adaptive housing.

Section 35. The sum of \$4,500,000, or so much thereof as may be necessary, is appropriated from the Foreclosure Prevention Program Fund to the Department of Revenue for administration by the Illinois Housing Development Authority, for grants and administrative expenses pursuant to the Foreclosure Prevention Program.

Section 40. The sum of \$6,000,000, or so much thereof as may be necessary, is appropriated from the Foreclosure Prevention Program Graduated Fund to the Department of Revenue for administration by the Illinois Housing Development Authority, for grants and administrative expenses pursuant to the Foreclosure Prevention Program.

Section 45. The sum of \$15,000,000, or so much thereof as may be necessary, is appropriated from the Abandoned Residential Property Municipality Relief Fund to the Department of Revenue for administration by the Illinois Housing Development Authority, for grants and administrative expenses pursuant to the Abandoned Residential Property Municipality Relief Program.

Section 50. The sum of \$84,191,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Revenue for operational expenses of the fiscal year ending June 30, 2018.

Section 53. The sum of \$250,000, or so much thereof as may be necessary, is appropriated from the Tax Compliance and Administration Fund to the Department of Revenue for Refunds associated with the Illinois Secure Choice Savings Program Act.

Section 55. The sum of \$35,500,000, or so much thereof as may be necessary, is appropriated from the Tax Compliance and Administration Fund to the Department of Revenue for operational expenses of the fiscal year ending June 30, 2018.

Section 57. The sum of \$6,908,600, or so much thereof as may be necessary, is appropriated from the Dram Shop Fund to the Department of Revenue for operational expenses of the fiscal year ending June 30, 2018.

Section 60. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Revenue:

TAX ADMINISTRATION AND ENFORCEMENT	
PAYABLE FROM MOTOR FUEL TAX FUND	
For Personal Services.....	18,487,100
For State Contributions to State	
Employees' Retirement System.....	9,985,400
For State Contributions to Social Security	1,414,300
For Group Insurance	4,752,000
For Contractual Services.....	2,277,400
For Travel	786,200
For Commodities	58,400
For Printing.....	169,800
For Equipment	45,000
For Electronic Data Processing.....	8,111,700
For Telecommunications Services	787,000
For Operation of Automotive Equipment.....	43,200
For Administrative Costs Associated	
With the Motor Fuel Tax Enforcement	
Grant from USDOT	<u>150,000</u>
Total	\$47,067,500
PAYABLE FROM UNDERGROUND STORAGE TANK FUND	
For Personal Services.....	869,600
For State Contributions to State	
Employees' Retirement System.....	469,700
For State Contributions to Social Security	66,500
For Group Insurance	264,000
For Travel	30,200
For Commodities	2,100
For Printing.....	1,500
For Electronic Data Processing.....	252,000
For Telecommunications Services	<u>61,400</u>
Total	\$2,017,000
PAYABLE FROM ILLINOIS GAMING LAW ENFORCEMENT FUND	
For Personal Services.....	180,900
For State Contributions to State	
Employees' Retirement System.....	97,700
For State Contributions to Social Security	13,800
For Group Insurance	96,000
For Telecommunications Services	<u>2,000</u>
Total	\$390,400
PAYABLE FROM TAX COMPLIANCE AND ADMINISTRATION FUND	
For Administration of the Drycleaner	
Environmental Response Trust Fund Act.....	144,100
For Administration of the Simplified	
Telecommunications Act	2,830,600
For administrative costs associated	
with the Municipality Sales Tax	
as directed in Public Act 93-1053.....	189,700
For administration of the Cigarette	

Retailer Enforcement Act.....	<u>881,000</u>
Total	\$4,045,400
PAYABLE FROM PERSONAL PROPERTY TAX REPLACEMENT FUND	
For Personal Services.....	12,628,000
For State Contributions to State Employees' Retirement System.....	6,820,800
For State Contributions to Social Security	966,100
For Group Insurance	3,864,000
For Contractual services	1,049,900
For Travel	243,900
For Commodities	52,500
For Printing.....	27,100
For Equipment.....	30,000
For Electronic Data Processing.....	6,564,500
For Telecommunications Services	561,100
For Operation of Automotive Equipment.....	<u>27,800</u>
Total	\$32,835,700

PAYABLE FROM ILLINOIS DEPARTMENT OF REVENUE
FEDERAL TRUST FUND

For Administrative Costs Associated with the Illinois Department of Revenue Federal Trust Fund.....	250,000
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LIQUOR CONTROL COMMISSION

Section 65. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Revenue:

PAYABLE FROM DRAM SHOP FUND

For Refunds	5,000
For expenses related to the Retailer Education Program	263,500
For the purpose of operating the Tobacco Study program, including the Tobacco Retailer Inspection Program pursuant to the USFDA reimbursement grant	1,101,600
For the purpose of operating the Beverage Alcohol Sellers and Servers Education and Training (BASSET) Program.....	<u>294,800</u>
Total	\$1,664,900

ARTICLE 65

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Illinois Gaming Board:

PAYABLE FROM THE STATE GAMING FUND

For Personal Services.....	9,921,000
For State Contributions to the State Employees' Retirement System.....	5,364,900
For State Contributions to Social Security.....	410,000
For Group Insurance	2,592,000
For Contractual Services.....	702,000
For Travel	60,500
For Commodities	15,000
For Printing.....	2,500
For Equipment	50,000
For Electronic Data Processing.....	1,881,400
For Telecommunications.....	207,800

For Operation of Auto Equipment	100,000
For Refunds	50,000
For Expenses Related to the Illinois State Police.....	14,461,500
For distributions to local governments for admissions and wagering tax, including prior year costs	100,000,000
For costs associated with the implementation and administration of the Video Gaming Act.....	<u>21,218,600</u>
Total	\$157,037,200

ARTICLE 66

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Illinois Racing Board:

PAYABLE FROM THE HORSE RACING FUND

For Personal Services.....	1,125,400
For State Contributions to State Employees' Retirement System.....	607,900
For State Contributions to Social Security.....	86,100
For Group Insurance	300,000
For Contractual Services.....	164,000
For Travel	15,000
For Commodities	1,500
For Printing.....	1,000
For Equipment	2,000
For Electronic Data Processing.....	62,000
For Telecommunications Services	70,000
For Operation of Auto Equipment	10,000
For Refunds	1,000
For Expenses related to the Laboratory Program	1,104,000
For Expenses to regulate and, when so ordered by the Board to augment organization licensee purse accounts, to be used exclusively for making purse awards when such funds are available	2,487,600
For Distribution to local governments for admissions tax.....	<u>265,000</u>
Total	\$6,302,500

ARTICLE 67

Section 40. The sum of \$1,669,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Architect of the Capitol to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 68

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Illinois Criminal Justice Information Authority:

OPERATIONS

Payable from General Revenue Fund:	
For Personal Services.....	1,084,500

For State Contributions to	
Social Security	82,900
For Contractual Services	368,600
For Travel	5,700
For Commodities	1,400
For Printing	4,800
For Equipment	0
For Electronic Data Processing	177,000
For Telecommunications Services	27,100
For Operation of Auto Equipment	1,900
For Operational Expenses and Awards	594,700
Total	\$2,384,600

Section 10. The following named amounts, or so much thereof as may be necessary, are appropriated to the Illinois Criminal Justice Information Authority for administrative costs, awards and grants for the Adult Redeploy and Diversion Programs:

Payable from the General Revenue Fund	8,174,700
Payable from the ICJIA Violence Prevention Special Projects Fund	<u>2,000,000</u>
Total	\$10,174,700

Section 15. The sum of \$80,000,000, or so much thereof as may be necessary, is appropriated from the Criminal Justice Trust Fund to the Illinois Criminal Justice Information Authority for awards and grants to local units of government and non-profit organizations.

Section 20. The sum of \$10,000,000, or so much thereof as may be necessary, is appropriated from the Criminal Justice Trust Fund to the Illinois Criminal Justice Information Authority for awards and grants to state agencies.

Section 25. The following named sums, or so much thereof as may be necessary, are appropriated to the Illinois Criminal Justice Information Authority for activities undertaken in support of federal assistance programs administered by units of state and local government and non-profit organizations:

Payable from the Criminal Justice Trust Fund	7,900,000
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Section 30. The following named amounts, or so much thereof as may be necessary, are appropriated to the Illinois Criminal Justice Information Authority for awards and grants and other monies received from federal agencies, from other units of government, and from private/not-for-profit organizations for activities undertaken in support of investigating issues in criminal justice and for undertaking other criminal justice information projects:

Payable from the Criminal Justice Trust Fund	1,700,000
Payable from the Criminal Justice Information Projects Fund	<u>1,000,000</u>
Total	\$2,700,000

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Illinois Criminal Justice Information Authority for awards, grants and operational support to implement the Motor Vehicle Theft Prevention Act:

Payable from the Motor Vehicle Theft Prevention Trust Fund:	
For Personal Services	296,600
For other Ordinary and Contingent Expenses	307,000
For Refunds	<u>60,300</u>
Total	\$663,900

Section 40. The sum of \$10,000, or so much thereof as may be necessary, is appropriated

from the Illinois State Crime Stoppers Association Fund to the Illinois Criminal Justice Information Authority for grants to enhance and develop Crime Stoppers programs in Illinois.

Section 45. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Illinois Criminal Justice Information Authority for the training of law enforcement personnel and services for families of homicide or murder:

Payable from the Death Penalty Abolition Fund:

For Personal Services.....	291,400
For other Ordinary and Contingent Expenses	582,900
For Awards and Grants to Units of Government, State Agencies and Non Profit Organizations for training of law enforcement personnel and services for families of victims of homicide or murder.....	<u>6,500,000</u>
Total	\$7,374,300

Section 50. The sum of \$150,000, or so much thereof as may be necessary, is appropriated from the Prescription Pill and Drug Disposal Fund to the Illinois Criminal Justice Information Authority for the purpose of collection, transportation, and incineration of pharmaceuticals by local law enforcement agencies.

Section 55. The following amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes named, to meet the ordinary and contingent expenses of the Illinois Criminal Justice Information Authority:

Payable from the ICJIA Violence Prevention Fund:

For Personal Services.....	181,300
For State Contributions to State Employees' Retirement System.....	98,000
For State Contribution to Social Security.....	13,900
For Group Insurance	66,000
For Contractual Services.....	9,500
For Travel	4,000
For Commodities	1,000
For Printing.....	0
For Equipment	0
For Electronic Data Processing.....	2,000
For Telecommunications Services	<u>5,800</u>
Total	\$381,500

Section 60. The sum of \$1,200,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for the purpose of awarding grants, contracts, administrative expenses and all related costs for the Safe From the Start Program.

Section 65. The amount of \$525,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for the Illinois Family Violence Coordinating Council Program.

Section 70. The amount of \$5,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for administrative costs, awards and grants for Community-Based Violence Prevention Programs.

Section 75. The amount of \$443,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for all costs associated with Bullying Prevention.

Section 80. The amount of \$4,594,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Criminal Justice Information Authority for grants and administrative expenses related to Operation CeaseFire.

ARTICLE 69

Section 1. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenses of the following divisions of the Department of Juvenile Justice for the fiscal year ending June 30, 2018:

FOR OPERATIONS	
GENERAL OFFICE	
For Personal Services.....	2,931,200
For State Contributions to	
Social Security.....	224,300
For Contractual Services.....	1,332,300
For Travel.....	23,600
For Commodities.....	15,000
For Printing.....	2,000
For Equipment.....	3,500
For Electronic Data Processing.....	2,863,600
For Telecommunications Services.....	496,900
For Operation of Auto Equipment.....	15,700
For Tort Claims.....	<u>757,800</u>
Total	\$8,665,900
SCHOOL DISTRICT	
For Personal Services.....	8,021,000
For State Contributions to Teachers'	
Retirement System.....	600
For State Contributions to Social Security.....	613,700
For Contractual Services.....	1,250,000
For Travel.....	3,400
For Commodities.....	15,500
For Printing.....	3,000
For Equipment.....	10,000
For Telecommunications Services.....	5,500
For Operation of Auto Equipment.....	<u>1,000</u>
Total	\$9,923,700
AFTERCARE SERVICES	
For Personal Services.....	5,179,900
For State Contributions to	
Social Security.....	396,300
For Contractual Services.....	8,768,900
For Travel.....	30,000
For Travel and Allowances for Committed,	
Paroled and Discharged Youth.....	3,400
For Commodities.....	10,000
For Printing.....	7,000
For Equipment.....	21,100
For Telecommunications Services.....	250,000
For Operation of Auto Equipment.....	<u>122,900</u>
Total	\$14,789,500

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Juvenile Justice from the General Revenue Fund:

ILLINOIS YOUTH CENTER - CHICAGO

For Personal Services.....	8,293,000
For Student, Member and Inmate	
Compensation.....	5,000

For State Contributions to	
Social Security	634,500
For Contractual Services	3,299,900
For Travel	4,000
For Commodities	280,000
For Printing	5,900
For Equipment	15,000
For Telecommunications Services	30,000
For Operation of Auto Equipment	10,000
Total	\$12,577,300

ILLINOIS YOUTH CENTER - HARRISBURG

For Personal Services	17,566,300
For Student, Member and Inmate	
Compensation	32,000
For State Contributions to	
Social Security	1,343,900
For Contractual Services	3,276,100
For Travel	18,000
For Travel and Allowances for Committed,	
Paroled and Discharged Youth	4,000
For Commodities	705,000
For Printing	11,800
For Equipment	50,300
For Telecommunications Services	55,000
For Operation of Auto Equipment	34,000
Total	\$23,096,400

ILLINOIS YOUTH CENTER - PERE MARQUETTE

For Personal Services	5,051,400
For Student, Member and Inmate	
Compensation	20,900
For State Contributions to	
Social Security	386,500
For Contractual Services	855,200
For Travel	13,000
For Travel and Allowances for Committed,	
Paroled and Discharged Youth	200
For Commodities	170,000
For Printing	5,500
For Equipment	20,000
For Telecommunications Services	30,000
For Operation of Auto Equipment	15,000
Total	\$6,567,700

ILLINOIS YOUTH CENTER - ST. CHARLES

For Personal Services	20,212,900
For Student, Member and Inmate	
Compensation	26,700
For State Contributions to	
Social Security	1,546,300
For Contractual Services	5,750,800
For Travel	9,400
For Commodities	706,800
For Printing	20,000
For Equipment	49,800
For Telecommunications Services	75,000
For Operation of Auto Equipment	54,500
Total	\$28,452,200

ILLINOIS YOUTH CENTER - WARRENVILLE

For Personal Services	8,325,800
For Student, Member and Inmate	

Compensation	4,600
For State Contributions to	
Social Security	637,000
For Contractual Services	1,897,000
For Travel	5,000
For Commodities	155,000
For Printing	3,000
For Equipment	20,000
For Telecommunications Services	67,000
For Operation of Auto Equipment	8,000
Total	<u>\$11,122,400</u>

STATEWIDE SERVICES AND GRANTS

Section 10. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Juvenile Justice for the objects and purposes hereinafter named:

Payable from the General Revenue Fund:

For Repairs, Maintenance and	
Other Capital Improvements	350,000
For Sheriffs' Fees for Conveying Juveniles	6,000

Payable from the Department of Corrections

Reimbursement and Education Fund:

For payment of expenses associated	
with School District Programs	5,000,000
For payment of expenses associated	
with federal programs, including,	
but not limited to, construction of	
additional beds, treatment programs,	
and juvenile supervision	3,000,000
For payment of expenses associated	
with miscellaneous programs, including,	
but not limited to, medical costs,	
food expenditures, and various	
construction costs	<u>5,000,000</u>
Total	<u>\$13,356,000</u>

Section 15. The amounts appropriated for repairs and maintenance, and other capital improvements in Section 10 for repairs and maintenance, roof repairs and/or replacements and miscellaneous capital improvements at the Department's various institutions are to include construction, reconstruction, improvements, repairs and installation of capital facilities, costs of planning, supplies, materials and all other expenses required for roof and other types of repairs and maintenance, capital improvements, and purchase of land.

No contract shall be entered into or obligation incurred for repairs and maintenance and other capital improvements from appropriations made in Section 10 of this Article until after the purpose and amounts have been approved in writing by the Governor.

Section 20. The sum of \$50,000, or so much thereof as may be necessary, is appropriated to the Department of Juvenile Justice from the General Revenue Fund for costs and expenses associated with payment of statewide hospitalization.

Section 25. The amount of \$190,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Juvenile Justice for the purposes of investigating complaints, evaluating policies and procedures, and securing the rights of the youth committed to the Department of Juvenile Justice, including youth released on Aftercare before final discharge

ARTICLE 70

Section 5. The following named amounts, or so much thereof as may be necessary,

respectively, are appropriated to the Department of State Police for the following purposes:

DIVISION OF ADMINISTRATION

Payable from General Revenue Fund:

For Personal Services.....	6,829,100
For State Contributions to	
Social Security.....	448,900
For Contractual Services.....	1,696,800
For Travel.....	51,000
For Commodities.....	254,300
For Equipment.....	28,500
For Electronic Data Processing.....	21,739,800
For Printing.....	84,100
For Telecommunications Services.....	1,868,400
For Operation of Auto Equipment.....	142,500
For Contractual Services:	
For Payment of Tort Claims.....	50,000
For Refunds.....	1,900
Total	\$33,195,200

Payable from the State Police Wireless

Service Emergency Fund:

For costs associated with the administration and fulfillment of its responsibilities under the Wireless Emergency Telephone Safety Act.....	700,000
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Payable from the State Police Vehicle Fund:

For purchase of vehicles and accessories.....	20,000,000
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Payable from the State Police Vehicle

Maintenance Fund:

For Operation of Auto.....	700,000
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Section 10. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated from the State Asset Forfeiture Fund to the Department of State Police for payment of their expenditures as outlined in the Illinois Drug Asset Forfeiture Procedure Act, the Cannabis Control Act, the Controlled Substances Act, and the Environmental Safety Act.

Section 15. The sum of \$2,500,000, or so much thereof as may be necessary, is appropriated from the Federal Asset Forfeiture Fund to the Department of State Police for payment of their expenditures in accordance with the Federal Equitable Sharing Guidelines.

Section 20. The sum of \$2,000,000, or so much thereof as may be necessary, is appropriated to the Department of State Police, Division of Administration, from the Money Laundering Asset Recovery Fund for the ordinary and contingent expenses incurred by the Department of State Police.

Section 25. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the LEADS Maintenance Fund to the Department of State Police, Division of Administration, for expenses related to the LEADS System.

Section 30. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of State Police for the following purposes:

DIVISION OF OPERATIONS

Payable from General Revenue Fund:

For Personal Services.....	148,954,100
For State Contributions to	
Social Security.....	3,379,800
For Contractual Services.....	4,291,500
For Travel.....	311,400
For Commodities.....	736,300
For Printing.....	71,200

For Equipment	230,000
For Telecommunications Services	4,409,400
For Operation of Auto Equipment	9,714,000
For expenses related to State Police cadet classes	<u>6,460,000</u>
Total	\$178,557,700
Payable from the State Police Services Fund:	
For Payment of Expenses:	
Fingerprint Program	20,000,000
For Payment of Expenses:	
Federal and IDOT Programs.....	8,400,000
For Payment of Expenses:	
Riverboat Gambling	1,500,000
For Payment of Expenses:	
Miscellaneous Programs	<u>6,300,000</u>
Total	\$36,200,000
Payable from the Illinois State Police Federal Projects Fund:	
For Payment of Expenses.....	20,000,000
Payable from the Sex Offender Registration Fund:	
For expenses of the Sex Offender Registration Program.....	350,000
Payable from the Motor Carrier Safety Inspection Fund:	
For expenses associated with the enforcement of Federal Motor Carrier Safety Regulations and related Illinois Motor Carrier Safety Laws	2,600,000
Payable from the State Police DUI Fund:	
For Equipment Purchases to Assist in the Prevention of Driving Under the Influence of Alcohol, Drugs, or Intoxication Compounds.....	2,250,000
Payable from the Sex Offender Investigation Fund:	
For expenses related to sex offender investigations.....	150,000
Payable from the Compassionate Use of Medical Cannabis Fund:	
For direct and indirect costs associated with the implementation, administration and enforcement of the Compassionate Use of Medical Cannabis Pilot Program Act.....	1,200,000

Section 35. The following amount, or so much thereof as may be necessary for objects and purposes hereinafter named, are appropriated from the Drug Traffic Prevention Fund to the Department of State Police, Division of Operations, pursuant to the provisions of the "Intergovernmental Drug Laws Enforcement Act" for Grants to Metropolitan Enforcement Groups.

For Grants to Metropolitan Enforcement Groups:	
Payable from the Drug Traffic Prevention Fund.....	500,000

Section 45. The sum of \$14,000,000, or so much thereof as may be necessary, is appropriated from the State Police Whistleblower Reward and Protection Fund to the Department of State Police for payment of their expenditures for state law enforcement purposes in accordance with the State Whistleblower Protection Act.

Section 50. The sum of \$22,000,000, or so much thereof as may be necessary, is appropriated from the State Police Operations Assistance Fund to the Department of State Police for the ordinary and contingent expenses incurred by the Department of State Police.

Section 55. The sum of \$10,000, or so much thereof as may be necessary, is appropriated from the State Police Streetgang-Related Crime Fund to the Department of State Police for operations related to streetgang-related Crime Initiatives.

Section 60. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Over Dimensional Load Police Escort Fund to the Department of State Police for expenses incurred for providing police escorts for over-dimensional loads.

Section 70. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the Medicaid Fraud and Abuse Prevention Fund to the Department of State Police, Division of Operations for the detection, investigation or prosecution of recipient or vendor fraud.

Section 75. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of State Police for the following purposes:

DIVISION OF FORENSIC SERVICES AND IDENTIFICATION

Payable from the General Revenue Fund:	
For Personal Services.....	35,857,800
For State Contributions to	
Social Security.....	2,521,600
For Contractual Services.....	3,703,300
For Travel.....	28,800
For Commodities.....	953,900
For Printing.....	42,200
For Equipment.....	845,200
For Telecommunications Services.....	421,200
For Operation of Auto Equipment.....	51,400
For Administration of a Statewide Sexual	
Assault Evidence Collection Program.....	55,300
For Operational Expenses Related to the	
Combined DNA Index System.....	<u>2,142,100</u>
Total	\$46,622,700
For Administration and Operation	
of State Crime Laboratories:	
Payable from State Crime Laboratory Fund.....	11,000,000
Payable from the State Police DUI Fund.....	200,000
Payable from State Offender DNA	
Identification System Fund.....	3,400,000

Section 80. The sum of \$6,250,000, or so much thereof as may be necessary, is appropriated to the Department of State Police, Division of Forensic Services and Identification, from the Mental Health Reporting Fund for expenses as outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act.

Section 85. The sum of \$22,000,000, or so much thereof as may be necessary, is appropriated to the Department of State Police from the State Police Firearm Services Fund for expenses as outlined in the Firearm Concealed Carry Act and the Firearm Owners Identification Card Act.

Section 90. The following amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of State Police for Internal Investigation expenses as follows:

DIVISION OF INTERNAL INVESTIGATION

Payable from the General Revenue Fund:	
For Personal Services.....	2,356,500
For State Contributions to	
Social Security.....	83,600
For Contractual Services.....	30,800
For Travel.....	4,300
For Commodities.....	10,800
For Printing.....	3,500

For Equipment	500
For Telecommunications Services	63,600
For Operation of Auto Equipment	<u>152,000</u>
Total	\$2,705,500

Section 95. The sum of \$717,900, or so much thereof as may be necessary, is appropriated to the Department of State Police, Division of Internal Investigation, from the General Revenue Fund for the ordinary and contingent expenses incurred while operating the Nursing Home Identified Offender Program.

Section 100. The sum of \$140,000,000, or so much thereof as may be necessary, is appropriated from the Statewide 9-1-1 Fund to the Department of State Police, Division of Administration, for costs pursuant to the Emergency Telephone System Act.

ARTICLE 71

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Law Enforcement Training Standards Board:

OPERATIONS

Payable from the Traffic and Criminal

Conviction Surcharge Fund:

For Personal Services.....	2,045,000
For State Contributions to State	
Employees' Retirement System.....	1,104,600
For State Contributions to	
Social Security.....	156,500
For Group Insurance	648,000
For Contractual Services.....	361,500
For Travel	40,000
For Commodities	10,000
For Printing.....	5,000
For Equipment	4,000
For Electronic Data Processing.....	68,800
For Telecommunications Services	34,900
For Operation of Auto Equipment	<u>22,000</u>
Total	\$4,500,300

Payable from the Police Training Board Services Fund:

For payment of and/or services
related to law enforcement training
in accordance with statutory provisions
of the Law Enforcement Intern
Training Act

100,000

Payable from the Death Certificate Surcharge Fund:

For payment of and/or services
related to death investigation
in accordance with statutory
provisions of the Vital Records Act.....

0

Payable from the Law Enforcement Camera

Grant Fund:

For grants to units of
local government in Illinois
related to installing video cameras
in law enforcement vehicles and
training law enforcement officers
in the operation of the cameras in
accordance with statutory provisions
of the Law Enforcement Camera
Grant Act.....

3,400,000

Section 5. The following named amount, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, is appropriated to the Law Enforcement Training Standards Board as follows:

GRANTS-IN-AID

Payable from the Traffic and Criminal Conviction Surcharge Fund:	
For payment of and/or reimbursement of training and training services in accordance with statutory provisions	16,000,000

ARTICLE 72

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to meet the ordinary and contingent expenses of the Prisoner Review Board for the fiscal year ending June 30, 2018:

PAYABLE FROM GENERAL REVENUE FUND

For Personal Services	1,023,200
For State Contributions to Social Security	78,300
For Contractual Services	204,300
For Travel	73,300
For Commodities	3,800
For Printing	2,400
For Electronic Data Processing	56,100
For Telecommunications Services	20,000
Total	\$1,461,200

Section 5. The amount of \$2,375,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Prisoner Review Board for operating costs and expenses.

Section 10. The amount of \$242,800, or so much thereof as may be necessary, is appropriated from the Prisoner Review Board Vehicle and Equipment Fund to the Prisoner Review Board for all ordinary and contingent expenses of the Board, but not including personal services.

ARTICLE 73

Section 1. The amount of \$1,432,900, or so much thereof as may be necessary, is appropriated to the State Police Merit Board from the State Police Merit Board Public Safety Fund for its ordinary and contingent expenses.

Section 5. The amount of \$3,700,000, or so much thereof as may be necessary, is appropriation to the State Police Merit Board from the State Police Merit Board Public Safety Fund for all costs associated with a cadet program for the Department of State Police.

ARTICLE 74

Section 5. In addition to other amounts appropriated, the amount of \$1,327,524,300 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Corrections for operational expenses of the fiscal year ending June 30, 2018.

Section 10. following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenses of the following divisions of the Department of Corrections for the fiscal year ending June 30, 2018:

STATEWIDE SERVICES AND GRANTS

Section 15. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Corrections for the objects and purposes hereinafter named:

Payable from the General Revenue Fund:	
For Sheriffs' Fees for Conveying Prisoners	327,300
For the State's share of Assistant State's Attorney's salaries – reimbursement to counties pursuant to Chapter 53 of the Illinois Revised Statutes	225,000
For Repairs, Maintenance and Other Capital Improvements	<u>2,845,100</u>
Total	\$3,397,400
Payable from Department of Corrections Reimbursement and Education Fund:	
For payment of expenses associated with School District Programs	5,000,000
For payment of expenses associated with federal programs, including, but not limited to, construction of additional beds, treatment programs, and juvenile supervision.....	5,000,000
For payment of expenses associated with miscellaneous programs, including, but not limited to, medical costs, food expenditures and various construction costs	<u>37,000,000</u>
Total	\$47,000,000

Section 20. The amounts appropriated for repairs and maintenance, and other capital improvements in Sections 15 and 50 for repairs and maintenance, roof repairs and/or replacements, and miscellaneous capital improvements at the Department's various institutions are to include construction, reconstruction, improvements, repairs and installation of capital facilities, costs of planning, supplies, materials and all other expenses required for roof and other types of repairs and maintenance, capital improvements, and purchase of land.

No contract shall be entered into or obligation incurred for repairs and maintenance and other capital improvements from appropriations made in Sections 15 and 50 of this Article until after the purposes and amounts have been approved in writing by the Governor.

Section 25. The amount of \$11,000,000, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for expenses related to statewide hospitalization services.

Section 30. The amount of \$37,625,800, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for expenses related to Joliet Treatment Center.

Section 35. The amount of \$14,576,400, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for expenses related to Elgin Mental Health Center.

Section 40. The amount of \$22,878,500, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for expenses related to Kewanee Life Skills Reentry Center.

Section 45. The amount of \$9,025,000, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for expenses related to Murphysboro Life Skills Reentry Center.

Section 50. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Corrections from the Working Capital Revolving Fund:

ILLINOIS CORRECTIONAL INDUSTRIES	
For Personal Services.....	9,690,900

For the Student, Member and Inmate Compensation	2,177,400
For State Contributions to State Employees' Retirement System.....	5,234,400
For State Contributions to Social Security.....	741,400
For Group Insurance	2,760,000
For Contractual Services.....	3,250,000
For Travel	89,500
For Commodities	33,020,500
For Printing.....	4,800
For Equipment	2,770,700
For Telecommunications Services	64,400
For Operation of Auto Equipment	1,361,400
For Green Recycling Initiatives	250,000
For Repairs, Maintenance and Other Capital Improvements.....	147,000
For Refunds	<u>7,400</u>
Total	\$61,569,800

ARTICLE 75

Section 1. The amount of \$100,000, or so much thereof as may be necessary, is appropriated from the Sex Offender Management Board Fund to the Sex Offender Management Board for the purposes authorized by the Sex Offender Management Board Act including, but not limited to, sex offender evaluation, treatment, and monitoring programs and grants. Funding received from private sources is to be expended in accordance with the terms and conditions placed upon the funding.

ARTICLE 76

Section 1. The sum of \$775,000, or so much thereof as may be necessary, is appropriated to the Department of Corrections from the General Revenue Fund for a grant to the Illinois Sentencing Policy Advisory Council.

ARTICLE 77

Section 1. The sum of \$607,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Independent Tax Tribunal to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 5. The sum of \$168,700, or so much thereof as may be necessary, is appropriated from the Illinois Independent Tax Tribunal Fund to the Illinois Independent Tax Tribunal to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 78

Section 5. The amount of \$6,130,900, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Executive Inspector General to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The amount of \$1,610,800, or so much thereof as may be necessary, is appropriated from the Public Transportation Fund to the Office of the Executive Inspector General to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 79

Section 1. The sum of \$1,325,600, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Arts Council for operational expenses for the fiscal year ending June 30, 2018.

Section 5. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Illinois Arts Council to enhance the cultural environment in Illinois:

Payable from General Revenue Fund:	
For Grants and Financial Assistance for Creative Sector (Arts Organizations and Individual Artists)	3,918,600
For Grants and Financial Assistance for Underserved Constituencies	351,500
For Grants and Financial Assistance for Arts Education	553,400
Total	\$4,823,400
Payable from the Illinois Arts Council	
Federal Grant Fund:	
For Grants and Programs to Enhance the Cultural Environment.....	935,000

Section 10. The sum of \$950,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Arts Council for the purpose of funding administrative and grant expenses associated with programs supporting the visual arts, performing arts, languages and related activities.

Section 15. The amount of \$1,911,400, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Arts Council for grants to certain public radio and television stations and related administrative expenses, pursuant to the Public Radio and Television Grant Act.

Section 20. In addition to other amounts appropriated for this purpose, the following named sum, or so much thereof as may be necessary, respectively, for the object and purpose hereinafter named, is appropriated to the Illinois Arts Council to enhance the cultural environment in Illinois:

Payable from Illinois Arts Council	
Federal Grant Fund:	
For Grants and Programs to Enhance the Cultural Environment and associated administrative costs.....	65,000

Section 25. The sum of \$396,200, for so much thereof as may be necessary, is appropriated for a grant from the Illinois Arts Council to the Illinois Humanities Council.

ARTICLE 80

Section 1. The sum of \$6,118,900, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Executive Ethics Commission for its ordinary and contingent expenses.

ARTICLE 81

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to the Department of Veterans' Affairs:

CENTRAL OFFICE	
For Personal Services.....	3,028,800
For State Contributions to Social Security.....	231,700
For Contractual Services.....	757,900
For Travel	26,700
For Commodities	5,700
For Printing.....	7,400
For Equipment.....	1,000

For Electronic Data Processing	4,543,280
For Telecommunications Services	56,800
For Operation of Auto Equipment	<u>9,700</u>
Total	\$9,969,900

Section 5. The following named amounts, or so much thereof as may be necessary, are appropriated from the General Revenue Fund to the Department of Veterans' Affairs for the objects and purposes and in the amounts set forth as follows:

GRANTS-IN-AID

For Bonus Payments to War Veterans and Peacetime Crisis Survivors	198,000
For Providing Educational Opportunities for Children of Certain Veterans, as provided by law <u>50,000</u>	
Total	\$248,000

Section 10. The amount of \$250,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Veterans' Affairs for costs associated with the Illinois Warrior Assistance Program.

Section 15. The amount of \$4,209,400, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Veterans' Affairs for costs associated with the Illinois Veterans' Home at Chicago.

Section 20. The amount of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Illinois Veterans Assistance Fund to the Department of Veterans' Affairs for making grants, funding additional services, or conducting additional research projects relating to veterans' post traumatic stress disorder; veterans' homelessness; the health insurance cost of veterans; veterans' disability benefits, including but not limited to, disability benefits provided by veterans service organizations and veterans assistance commissions or centers; and the long-term care of veterans.

Section 25. The following named amount, or so much thereof as may be necessary, is appropriated from the Illinois Affordable Housing Trust Fund to the Department of Veterans' Affairs for the object and purpose and in the amount set forth as follows:

For Specially Adapted Housing for Veterans	223,000
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Section 30. The amount of \$250,000, or so much thereof as may be necessary, is appropriated from the Illinois Military Family Relief Fund to the Department of Veterans' Affairs for the payment of benefits authorized under the Survivor's Compensation Act.

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for objects and purposes hereinafter named:

VETERANS' FIELD SERVICES

Payable from the General Revenue Fund:

For Personal Services	4,466,600
For State Contributions to Social Security	341,700
For Contractual Services	349,500
For Travel	72,200
For Commodities	9,100
For Printing	9,500
For Equipment	100
For Electronic Data Processing	0
For Telecommunications Services	136,800
For Operation of Auto Equipment	<u>20,800</u>
Total	\$5,406,400

Section 40. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for the objects and purposes hereinafter named:

ILLINOIS VETERANS' HOME AT ANNA

Payable from General Revenue Fund:	
For Personal Services.....	1,421,700
For State Contributions to	
Social Security.....	108,800
For Contractual Services.....	0
For Commodities.....	0
For Electronic Data Processing.....	0
Total.....	\$1,530,500
Payable from Anna Veterans Home Fund:	
For Personal Services.....	2,951,300
For State Contributions to the State	
Employees' Retirement System.....	1,594,100
For State Contributions to	
Social Security.....	225,800
For Contractual Services.....	874,400
For Travel.....	5,000
For Commodities.....	420,100
For Printing.....	4,000
For Equipment.....	50,000
For Electronic Data Processing.....	9,000
For Telecommunications Services.....	18,300
For Operation of Auto Equipment.....	10,200
For Permanent Improvements.....	10,000
For Refunds.....	42,700
Total.....	\$6,214,900

Section 45. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for the objects and purposes hereinafter named:

ILLINOIS VETERANS' HOME AT QUINCY

Payable from General Revenue Fund:	
For Personal Services.....	20,222,500
For State Contributions to	
Social Security.....	1,547,000
For Contractual Services.....	0
For Commodities.....	0
For Electronic Data Processing.....	0
Total.....	\$21,769,400
Payable from Quincy Veterans Home Fund:	
For Personal Services.....	13,276,500
For Member Compensation.....	28,000
For State Contributions to the State	
Employees' Retirement System.....	7,171,000
For State Contributions to	
Social Security.....	1,015,600
For Contractual Services.....	3,886,100
For Travel.....	6,000
For Commodities.....	4,879,600
For Printing.....	25,000
For Equipment.....	653,700
For Electronic Data Processing.....	14,000
For Telecommunications Services.....	143,300
For Operation of Auto Equipment.....	49,400
For Permanent Improvements.....	270,000
For Refunds.....	60,000

Total \$31,478,200

Section 50. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for the objects and purposes hereinafter named:

ILLINOIS VETERANS' HOME AT LASALLE

Payable from General Revenue Fund:

For Personal Services..... 6,250,700
 For State Contributions to Social Security 478,100
 For Contractual Services..... 0
 For Commodities 0
 For Electronic Data Processing..... 0
 Total \$6,728,900

Payable from LaSalle Veterans Home Fund:

For Personal Services..... 7,762,000
 For State Contributions to the State
 Employees' Retirement System..... 4,192,500
 For State Contributions to
 Social Security..... 593,800
 For Contractual Services..... 2,318,700
 For Travel 5,000
 For Commodities 1,460,600
 For Printing..... 15,500
 For Equipment 115,000
 For Electronic Data Processing..... 11,500
 For Telecommunications..... 60,000
 For Operation of Auto Equipment 13,000
 For Permanent Improvements 50,000
 For Refunds 40,500
 Total \$16,638,100

Section 55. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for the objects and purposes hereinafter named:

ILLINOIS VETERANS' HOME AT MANTENO

Payable from General Revenue Fund:

For Personal Services..... 17,600,500
 For State Contributions to
 Social Security..... 1,346,400
 For Contractual Services..... 0
 For Commodities 0
 For Electronic Data Processing..... 0
 Total \$18,946,900

Payable from Manteno Veterans Home Fund:

For Personal Services..... 5,586,300
 For Member Compensation 30,000
 For State Contributions to the State
 Employees' Retirement System..... 3,017,300
 For State Contributions to
 Social Security..... 427,200
 For Contractual Services..... 6,523,900
 For Travel 5,500
 For Commodities 1,802,200
 For Printing..... 25,000
 For Equipment 244,000
 For Electronic Data Processing..... 44,000
 For Telecommunications Services 111,400
 For Operation of Auto Equipment 63,300
 For Permanent Improvements 430,000

For Refunds	50,000
Total	\$18,360,100

Section 60. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for costs associated with the operation of a program for homeless veterans at the Illinois Veterans' Home at Manteno:

Payable from General Revenue Fund.....	799,200
Payable from the Manteno Veterans Home Fund	50,000
Total	\$849,200

Section 65. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Veterans' Affairs for the objects and purposes hereinafter named:

STATE APPROVING AGENCY

Payable from GI Education Fund:

For Personal Services.....	625,900
For State Contributions to the State Employees' Retirement System.....	338,100
For State Contributions to Social Security.....	47,900
For Group Insurance.....	154,000
For Contractual Services.....	77,900
For Travel	53,300
For Commodities	11,500
For Printing.....	12,000
For Equipment	72,300
For Electronic Data Processing.....	45,600
For Telecommunications Services.....	23,000
For Operation of Auto Equipment	21,300
Total	\$1,482,800

Section 70. The amount of \$220,500, or so much thereof as may be necessary, is appropriated from the Veterans' Affairs Federal Projects Fund to the Department of Veterans' Affairs for operating and administrative costs associated with the Troops to Teachers Program.

Section 75. The following named amount, or so much thereof as may be necessary, is appropriated from the Roadside Memorial Fund to the Department of Veterans' Affairs for the object and purpose and in the amount set forth below as follows:

For Cartage and Erection of Veterans' Headstones, including Prior Years Claims.....	425,000
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ARTICLE 82

Section 20. The sum of \$414,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Legislative Audit Commission to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 25. The sum of \$2,950,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Legislative Research Unit to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 35. The sum of \$1,140,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Joint Committee on Administrative Rules to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 83

Section 5. The sum of \$312,500, or so much thereof as may be necessary, is appropriated to

the Legislative Ethics Commission to meet the ordinary and contingent expenses of the Commission and the Office of Legislative Inspector General.

ARTICLE 84

Section 5. The amount of \$21,655,870, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Governors State University for its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 85

Section 5. The amount of \$46,300,590, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Western Illinois University to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The amount of \$20,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of Western Illinois University for scholarship grant awards from the sale of collegiate license plates.

ARTICLE 86

Section 5. The following named amounts, or so much of those amounts as may be necessary, respectively, for the objects and purposes named, are appropriated from the General Revenue Fund to meet the ordinary and contingent expenses of the Office of the State Appellate Defender:

For Personal Services.....	\$16,031,900
For State Contributions to Social Security	\$1,213,000
For Contractual Services.....	\$2,260,400
For Travel	\$35,000
For Commodities	\$30,000
For Printing.....	\$28,000
For Equipment	\$28,000
For EDP.....	\$882,000
For Telecommunications.....	\$85,000
For Law Student Program	<u>\$65,000</u>
Total	\$20,658,300

Section 10. The amount of \$200,000, or so much thereof as may be necessary, is appropriated from the State Appellate Defender Federal Trust Fund to the Office of the State Appellate Defender for expenses related to federally assisted programs to work on systemic sentencing issues appeals cases to which the agency is appointed and provide public defenders in rural counties the resources needed to adequately investigate and defend indigent clients.

Section 15. The amount of \$60,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the State Appellate Defender for expenses related to providing public defenders in rural counties the resources needed to adequately investigate and defend indigent clients.

Section 20. The amount of \$125,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the State Appellate Defender for the ordinary and contingent expenses of the Expungement Program.

Section 25. The amount \$63,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the State Appellate Defender to provide statewide training to Public Defenders under the Public Defender Training Program.

Section 30. The amount of \$320,000, or so much thereof as may be necessary, is appropriated from General Revenue Fund to the Office of the State Appellate Defender to develop a Juvenile Defender Resource Center.

ARTICLE 87

Section 1. The following named amounts, or so much of those amounts as may be necessary, respectively, are appropriated to the Office of the State's Attorney Appellate Prosecutor for the objects and purposes hereinafter named to meet its ordinary and contingent expenses for the fiscal year ending June 30, 2018:

Payable from General Revenue Fund:

For Personal Services:

Collective Bargaining Unit	3,461,000
Administrative Unit	1,436,300
Labor Unit.....	122,500

For State Contribution to the State

Employees' Retirement System Pick Up:

Collective Bargaining Unit	138,500
Administrative Unit	57,600
Labor Unit.....	5,000

For State Contribution to the State

Employees' Retirement System:

Collective Bargaining Unit	0
Administrative Unit	0
Labor Unit.....	0

For State Contribution to Social Security:

Collective Bargaining Unit	264,800
Administrative Unit	109,900
Labor Unit	9,400

For Contractual Services:

General Contractual Services.....	384,500
Tax Objection Casework	13,500
Labor Unit	0

For Rental of Real Property	164,750
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For Travel:

General Travel.....	8,800
Labor Unit	0

For Commodities:

General Commodities	10,000
Labor Unit	0

For Printing	4,200
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For Equipment:

General Equipment	4,000
Labor Unit	0

For Electronic Data Processing.....	1,000
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For Telecommunications	19,600
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For Operation of Auto:

General Operation of Auto	9,800
Labor Unit	0

For Law Intern Program	0
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For Continuing Legal Education.....	97,800
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For Legal Publications.....	0
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For Expenses Pursuant to P.A. 84-1340,
which requires the Office of the State's
Attorneys Appellate Prosecutor to conduct
training programs for Illinois State's
Attorneys, Assistant State's Attorneys
and Law Enforcement Officers on techniques
and methods of eliminating or reducing
the trauma of testifying in criminal
proceedings for children who serve as
witnesses in such proceedings; and

other authorized criminal justice	
training programs.....	45,000
For State Matching Purposes	83,900
For Appropriation to the State's	
Attorneys Appellate Prosecutor for	
a grant to the Cook County State's	
Attorney for expenses incurred in filing	
appeals in Cook County.....	<u>2,000,000</u>
General Revenue Fund Total	\$8,451,850

Payable from State's Attorney Appellate

Prosecutor's County Fund:

For Personal Services:

Administrative Unit	1,129,800
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Labor Unit	70,400
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For State Contribution to the State

Employees' Retirement System Pick Up:

Administrative Unit	45,200
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Labor	2,800
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For State Contribution to the State

Employees' Retirement System:

Administrative Unit	610,300
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Labor Unit.....	38,100
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For State Contribution to Social Security:

Administrative Unit	86,500
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Labor Unit	5,400
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For County Reimbursement to State for

Group Insurance:

Administrative Unit	324,000
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Labor Unit.....	24,000
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For Contractual Services:

General Contractual Services.....	450,000
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Tax Objection Case Work.....	36,400
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Labor Unit	257,000
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For Rental of Real Property	141,200
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For Travel:

General Travel	15,500
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Labor Unit	0
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For Commodities:

General Commodities	5,000
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Labor Unit.....	0
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For Printing.....	800
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For Equipment:

General Equipment	2,200
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Labor Unit.....	0
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For Electronic Data Processing.....	2,400
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For Telecommunications.....	20,000
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For Operation of Automotive Equipment:

General Operation of Auto.....	6,500
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Labor Unit.....	0
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For Law Intern Program.....	18,200
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For Legal Publications	0
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State's Attorneys Appellate Prosecutor

County Fund Total	\$3,291,700
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Payable from Personal Property

Tax Replacement Fund:

For Personal Services.....	200,000
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For State Contribution to the State Employees'	
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Retirement System Pick Up:.....	8,000
For State Contribution to the State Employees’ Retirement System:.....	108,100
For State Contribution to Social Security.....	15,300
For Reimbursement to State for Group Insurance.....	24,000
For Contractual Services.....	300,000
For Training Programs.....	<u>225,000</u>
Personal Property Tax Replacement Fund Total	\$880,400
Payable from Continuing Legal Education Trust Fund:	
For Continuing Legal Education.....	100,000
For Appropriation to the State’s Attorneys Appellate Prosecutor for Expenses Pursuant to Grant Agreements for Sentencing Policy Research	0
For Appropriation to the State’s Attorneys Appellate Prosecutor for Prosecution of and Training for Violent Crimes.....	0
For Appropriation to the State’s Attorneys Appellate Prosecutor for Prosecution of and Training for Violent Crimes Grants to Cook County.....	150,000
For Appropriation to the State’s Attorneys Appellate Prosecutor for Implementation of Diversion Court Programs in Cook County.....	<u>0</u>
Continuing Legal Education Trust Fund Total.....	\$250,000
Payable from the Narcotics Profit Forfeiture Fund:	
For expenses pursuant to Narcotics Profit Forfeiture Act.....	0
For Expenses Pursuant to Drug Asset Forfeiture Procedure Act	<u>2,500,000</u>
Narcotics Profit Forfeiture Fund Total	\$2,500,000
Payable from the Special Federal Grant Fund:	
For Expenses Related to federally assisted Programs to assist local State’s Attorneys including special appeals, drug related cases, and cases arising under the Narcotics Profit Forfeiture Act on the request of the State’s Attorney	<u>2,200,000</u>
Special Federal Grant Fund Total	\$2,200,000

ARTICLE 88

Section 1. The amount of \$4,797,930, or so much thereof as may be necessary, is appropriated to the Illinois Power Agency from the Illinois Power Agency Operations Fund for its ordinary and contingent expenses.

Section 5. The amount of \$1,125,223, or so much thereof as may be necessary, is appropriated to the Illinois Power Agency from the Illinois Power Agency Trust Fund for deposit into the Illinois Power Agency Operations Fund pursuant to subsection (c) of Section 6Z-75 of the State Finance Act.

Section 10. The amount of \$50,000,000, or so much thereof as may be necessary, is

appropriated to the Illinois Power Agency from the Illinois Power Agency Renewable Energy Resources Fund for funding of current and prior fiscal year purchases of renewable energy resources and related expenses, including the refund of bidder deposit fees overpayments of alternative compliance payments, and expenses related to the development and administration of the Illinois Solar for All Program, pursuant to subsections (b), (c), and (i) of Section 1-56 of the Illinois Power Agency Act.

ARTICLE 89

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses for the Department of the Lottery, including operating expenses related to Multi-State Lottery games pursuant to the Illinois Lottery Law:

PAYABLE FROM STATE LOTTERY FUND

For Personal Services.....	5,579,900
For State Contributions for the State	
Employees' Retirement System.....	3,013,900
For State Contributions to	
Social Security.....	393,200
For Group Insurance.....	1,776,000
For Contractual Services.....	4,627,000
For Travel.....	42,400
For Commodities.....	36,500
For Printing.....	11,600
For Equipment.....	9,500
For Electronic Data Processing.....	3,372,400
For Telecommunications Services.....	348,400
For Operation of Auto Equipment.....	222,600
For Refunds.....	100,000
For Expenses of Developing and	
Promoting Lottery Games.....	174,832,900
For Expenses of the Lottery Board.....	8,300
For payment of prizes to holders of	
winning lottery tickets or shares,	
including prizes related to Multi-State	
Lottery games, and payment of	
promotional or incentive prizes	
associated with the sale of lottery	
tickets, pursuant to the provisions	
of the "Illinois Lottery Law".....	1,000,000,000
Total.....	\$1,194,531,000

ARTICLE 90

Section 1. The following named amount, or so much thereof as may be necessary, is appropriated to the Coroner Training Board as follows:

Payable from the Death Certificate Surcharge Fund:	
For Expenses of the Coroner Training	
Board Pursuant to Public Act 99-0408.....	450,000

ARTICLE 91

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Court of Claims for its ordinary and contingent expenses:

CLAIMS ADJUDICATION

Payable from the General Revenue Fund:

For Personal Services.....	1,153,100
For Employee Retirement Contributions	
Paid by Employer.....	46,200

For State Contribution to Social Security	88,500
For Contractual Services	39,800
For Travel	22,500
For Commodities	8,600
For Printing	10,200
For Equipment	21,900
For Telecommunications Services	7,500
For Refunds	400
For Reimbursement for Incidental Expenses Incurred by Judges	90,000
Total	\$1,488,600

Section 10. The amount of \$450,000, or so much of that amount as may be necessary, is appropriated from the Court of Claims Administration and Grant Fund to the Court of Claims for administrative expenses under the Crime Victims Compensation Act.

Section 15. The following named amount, or so much of that amount as may be necessary, is appropriated to the Court of Claims for payment of claims as follows:

For claims under the Crime Victims Compensation Act:	
Payable from the Court of Claims	
Federal Grant Fund	10,000,000

Section 20. The amount of \$3,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims for payment of awards solely as a result of the lapsing of an appropriation originally made from any funds held by the State Treasurer.

Section 25. The sum of \$8,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Court of Claims for payment of line of duty awards.

Section 30. The following named amounts, or so much thereof as may be necessary, are appropriated to the Court of Claims for payment of claims as follows:

For claims under the Crime Victims Compensation Act:	
Payable from General Revenue Fund	6,000,000
For claims other than Crime Victims:	
Payable from the General Revenue Fund	23,807,400
Total	\$29,807,400

Section 35. The following named amounts, or so much of that amount as may be necessary, are appropriated to the Court of Claims for payment of claims as follows:

For claims other than the Crime Victims Compensation Act:	
Payable from the Road Fund	1,000,000
Payable from the DCFS Children's Services Fund	1,500,000
Payable from the State Garage Fund	50,000
Payable from the Traffic and Criminal Conviction Surcharge Fund	100,000
Payable from the Vocational Rehabilitation Fund	125,000
Total	\$2,775,000

Section 40. The sum of \$1,000 is appropriated from the Court of Claims Federal Recovery Victim Compensation Grant Fund to the Court of Claims for refund to the federal government for the Federal Recovery Victim Compensation Grant.

Section 5-5. The following amounts, or so much of those amounts as may be necessary, respectively, are appropriated from the General Revenue Fund to the State Board of Elections for its ordinary and contingent expenses as follows:

	The Board	
For Contractual Services.....		22,400
For Travel		20,000
For Equipment.....		<u>700</u>
Total		\$43,000
	Administration	
For Personal Services		751,200
For Employee Retirement Contributions		
Paid By Employer.....		30,100
For State Contributions to State Employees'		
Retirement System.....		0
For State Contributions to		
Social Security.....		57,500
For Contractual Services.....		515,400
For Travel		12,000
For Commodities.....		15,200
For Printing		9,100
For Equipment.....		29,300
For Telecommunications		157,600
For Operation of Automotive Equipment		<u>4,700</u>
Total		\$1,581,900
	Elections	
For Personal Services		1,592,100
For Employee Retirement Contributions		
Paid By Employer.....		63,700
For State Contributions to State		
Employees' Retirement System.....		0
For State Contributions to Social Security.....		121,900
For Contractual Services.....		23,500
For Travel.....		61,400
For Printing		6,700
For Equipment.....		5,500
For Purchase of Election Codes.....		6,700
For HAVA Maintenance of Effort		
Contribution-State.....		550,000
For FY2014 reimbursement and assistance to		
local election jurisdictions for		
ongoing support costs, and SBE maintenance		
of local election jurisdiction interfaces		
for the Illinois Voter Registration System		
(IVRS) Statewide database and FY2016		
implementation costs of Public Act 98-1171		<u>5,722,200</u>
Total		\$8,153,600
	General Counsel	
For Personal Services		316,800
For Employee Retirement Contributions		
Paid By Employer.....		12,700
For State Contributions to State		
Employees' Retirement System.....		0
For State Contributions to		
Social Security.....		24,300
For Contractual Services.....		216,600
For Travel		9,500
For Equipment.....		<u>500</u>
Total		\$580,500

Campaign Disclosure

For Personal Services	717,400
For Employee Retirement Contributions	
Paid By Employer.....	28,800
For State Contributions to State	
Employees' Retirement System.....	0
For State Contributions to	
Social Security.....	54,900
For Contractual Services.....	3,000
For Travel.....	7,100
For Printing.....	3,500
For Equipment.....	<u>800</u>
Total	\$815,600

Information Technology

For Personal Services	753,400
For Employee Retirement Contributions	
Paid By Employer.....	30,200
For State Contributions to State Employees'	
Retirement System.....	0
For State Contributions to Social Security.....	57,700
For Contractual Services.....	1,058,400
For Travel.....	10,400
For Commodities.....	28,000
For Printing.....	700
For Equipment.....	<u>378,500</u>
Total	\$2,317,200

Section 5-10. The following amounts, or so much of those amounts as may be necessary, respectively, are appropriated from the Personal Property Tax Replacement Fund to the State Board of Elections for its ordinary and contingent expenses as follows:

For Reimbursement to Counties for Increased	
Compensation to Judges and other Election	
Officials, as provided in Public Acts	
81-850, 81-1149, and 90-672-Election	
Day Judges only.....	2,300,000
For Payment of Lump Sum Awards to County Clerks,	
County Recorders, and Chief Election	
Clerks as Compensation for Additional	
Duties required of such officials	
by consolidation of elections law,	
as provided in Public Acts 82-691	
and 90-713	<u>799,500</u>
Total	\$3,099,500

Section 5-15. The following amounts, or so much thereof as may be necessary, are reapportioned from the Help Illinois Vote Fund to the State Board of Elections for Implementation of the Help America Vote Act of 2002:

For distribution to Local Election	
Authorities under Section 251 of the	
Help America Vote Act	1,779,700
For the implementation of the Statewide	
Voter Registration System as required by	
Section 1A-25 of the Illinois Election	
Code, including maintenance of the	
IDEA/VISTA program.....	1,779,700
For administrative costs and discretionary	
grants to Local Election Authorities	
under Section 101 of the Help America	

Vote Act.....	<u>414,000</u>
Total	\$3,973,400

Total, This Article (All Agency):

Payable from the General Revenue Fund	13,871,900
Payable from the Personal Property	
Tax Replacement Fund	3,099,500
Payable from the Help Illinois Vote Fund.....	<u>3,973,400</u>
Total	\$20,944,800

ARTICLE 93

DEPARTMENT OF TRANSPORTATION
MULTI-MODAL OPERATIONS

Section 5. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund meet the ordinary and contingent expenses of the Department of Transportation for:

DEPARTMENT-WIDE

For Personal Services.....	421,687,800
Split approximated below:	
Central Administration & Planning.....	25,762,000
Bureau of Information Processing.....	5,700,800
Planning & Programming	7,842,600
Program Development	16,446,700
Highway Project Implementation.....	15,443,700
Day Labor	3,903,600
District 1	104,234,000
District 2	30,519,700
District 3	29,749,300
District 4	28,630,100
District 5	23,731,700
District 6	30,788,800
District 7	25,053,300
District 8	40,668,700
District 9	23,630,500
Aeronautics.....	5,510,500
Intermodal Project Implementation.....	4,071,800
For Extra Help for the Central	
Division of Highways (excluding Day	
Labor)and Districts 1 – 9	41,300,000
Split approximated below:	
District 1	14,500,000
District 2	3,900,000
District 3	3,900,000
District 4	3,900,000
District 5	2,600,000
District 6	3,600,000
District 7	2,500,000
District 8	4,400,000
District 9	2,000,000
For State Contributions to State Employees'	
Retirement System.....	250,073,700
For State Contributions to Social Security	<u>35,449,100</u>
Total	\$748,510,600

Section 10. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

FOR CENTRAL ADMINISTRATION OFFICES

For Contractual Services.....	16,004,400
For Travel	298,400
For Commodities	306,300
For Printing.....	339,800
For Equipment.....	173,600
For Equipment:	
Purchase of Cars & Trucks	111,300
For Telecommunications Services	331,500
For Operation of Automotive Equipment.....	750,000
Total	\$18,315,300

LUMP SUMS

Section 15. The following named amounts, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

For costs associated with hazardous material abatement.....	600,000
For costs associated with auditing consultants for internal and external audits	1,750,000
Total	\$2,350,000

AWARDS AND GRANTS

Section 20. The following named amounts, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

For Tort Claims, including payment pursuant to P.A. 80-1078. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred	850,000
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For representation and indemnification for the Department of Transportation, the Illinois State Police and the Secretary of State, provided that the representation required resulted from the Road Fund portion of their normal operations. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred	225,000
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For auto liability payments for the Department of Transportation, the Illinois State Police, and the Secretary of State, provided that the liability resulted from the Road Fund portion of their normal operations. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which service was rendered or cost incurred <u>3,500,000</u>	
Total	\$4,575,000

REFUNDS

Section 25. The following named amount, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

For Refunds	20,000
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Section 30. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

FOR BUREAU OF INFORMATION PROCESSING

For Contractual Services.....	9,887,200
For Travel	15,000
For Commodities	28,700
For Equipment.....	4,000
For Electronic Data Processing.....	27,500,000
For Telecommunications.....	<u>407,100</u>
Total	\$44,233,400

FOR PLANNING AND PROGRAMMING

Section 35. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to the Department of Transportation for the ordinary and contingent expenses of the Office of Planning and Programming:

For Contractual Services.....	937,400
For Travel	100,000
For Commodities	70,500
For Printing.....	282,500
For Equipment.....	31,400
For Telecommunications Services	196,000
For Operation of Automotive Equipment.....	<u>90,000</u>
Total	\$1,707,800

LUMP SUMS

Section 40. The following named amounts, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named. Expenditures for these purposes may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred:

For Planning, Research and Development Purposes	2,950,000
For metropolitan planning and research purposes as provided by law, provided such amount shall not exceed funds to be made available from the federal government or local sources	97,000,000
For metropolitan planning and research purposes as provided by law.....	22,000,000
For federal reimbursement of planning activities as provided by the federal transportation bill, as amended	2,160,000
For the federal share of the IDOT ITS Program, provided expenditures do not exceed funds to be made available by the Federal Government.....	7,500,000
For the state share of the IDOT ITS Program.....	<u>27,000,000</u>
Total	\$158,610,000

FOR PROGRAM DEVELOPMENT

Section 45. The following named sums, or so much thereof as may be necessary, for the

objects and purposes hereinafter named, are appropriated from the Road Fund to the Department of Transportation for the ordinary and contingent expenses of the Office of Program Development:

For Contractual Services.....	2,115,400
For Travel	260,900
For Commodities	149,800
For Printing.....	197,300
For Equipment.....	3,794,000
For Equipment:	
Purchase of Cars & Trucks	168,200
For Telecommunications Services	263,200
For Operation of Automotive Equipment.....	500,000
Total	\$7,448,800

LUMP SUMS

Section 50. The sum of \$200,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for costs associated with the Technology Transfer Center, including the purchase of equipment, media initiatives, and training, provided that such expenditures do not exceed funds to be made available by the federal government for this purpose. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

Section 55. The sum of \$1,200,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for programs related to distracted driving, provided such amounts do not exceed funds to be made available from the federal government for this purpose. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

Section 60. The sum of \$7,400,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for costs associated with highway safety media campaigns, provided such amounts do not exceed funds to be made available from the federal government. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

Section 65. The sum of \$600,000, or so much thereof as may be necessary, is appropriated from the Transportation Safety Highway Hire-back Fund to the Department of Transportation for agreements with the Illinois Department of State Police to provide patrol officers in highway construction work zones.

AWARDS AND GRANTS

Section 70. The sum of \$3,747,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for reimbursement to participating counties in the County Engineers Compensation Program, providing such reimbursements do not exceed funds to be made available from their federal highway allocations retained by the Department.

REFUNDS

Section 75. The following named amount, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

For Refunds	10,000
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FOR CYCLE RIDER SAFETY

Section 80. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Cycle Rider Safety Training Fund, as authorized by Public Act 82-0649, to the Department of Transportation for the administration of the Cycle Rider Safety Training Program:

OPERATIONS

For Personal Services.....	299,100
For State Contributions to State	

Employees' Retirement System.....	161,600
For State Contributions to Social Security	22,900
For Group Insurance	72,000
For Contractual Services.....	10,600
For Travel	4,600
For Commodities	1,000
For Printing.....	1,500
For Equipment	<u>1,000</u>
Total	\$574,300

LUMP SUMS

Section 85. The sum of \$12,800,000, or so much thereof as may be necessary, is appropriated from the Cycle Rider Safety Training Fund, as authorized by Public Act 82-0649, to the Department of Transportation for reimbursements to State and local universities and colleges for Cycle Rider Safety Training Programs. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

FOR HIGHWAYS PROJECT IMPLEMENTATION

Section 90. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to the Department of Transportation for the ordinary and contingent expenses of the Office of Highway Implementation:

For Contractual Services.....	4,279,600
For Travel	150,000
For Commodities	170,000
For Equipment	1,099,600
For Equipment:	
Purchase of Cars and Trucks	128,600
For Telecommunications Services	1,634,100
For Operation of Automotive Equipment.....	<u>318,000</u>
Total	\$7,779,900

LUMP SUMS

Section 95. The following named sums, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for payments to local governments for the following purposes. Expenditures for these purposes may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred:

For reimbursement of eligible expenses arising from local Traffic Signal Maintenance Agreements created by Part 468 of the Illinois Department of Transportation Rules and Regulations.....	11,800,000
For reimbursement of eligible expenses arising from City, County, and other State Maintenance Agreements.....	<u>23,500,000</u>
Total	\$35,300,000

Section 100. The sum of \$5,300,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for repair of damages by motorists to state vehicles and equipment or replacement of state vehicles and equipment, provided such amount not exceed funds to be made available from collections from claims filed by the Department to recover the costs of such damages. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

Section 105. The sum of \$5,300,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for costs associated with the State Radio Communications for the 21st Century (STARCOM) program. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was

rendered or cost incurred.

Section 110. The sum of \$200,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Illinois Department of Transportation for costs associated with Illinois Terrorism Task Force, that consist of approved purchases for homeland security provided such expenditures do not exceed funds made available by the federal government for this purpose. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

Section 115. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Illinois Department of Transportation for costs incurred by the Department's response to natural disasters, emergencies and acts of terrorism that receive Presidential and/or State Disaster Declaration status. These costs would include, but not be limited to, the Department's fuel costs, cost of materials and cost of equipment rentals. This appropriation is in addition to the Department's other appropriations for District and Central Office operations.

REFUNDS

Section 120. The following named amount, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

For Refunds 45,000

Section 125. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

FOR BUREAU OF DAY LABOR

For Contractual Services.....	4,170,000
For Travel	107,600
For Commodities	150,000
For Equipment	400,000
For Equipment:	
Purchase of Cars and Trucks	441,600
For Telecommunications Services	35,000
For Operation of Automotive Equipment.....	<u>575,000</u>
Total	\$5,879,200

Section 130. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 1, SCHAUMBURG OFFICE

For Contractual Services.....	18,196,400
For Travel	280,000
For Commodities	20,923,700
For Equipment	2,770,600
For Equipment:	
Purchase of Cars and Trucks	10,262,900
For Telecommunications Services	4,000,000
For Operation of Automotive Equipment.....	<u>14,500,000</u>
Total	\$70,933,600

Section 135. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 2, DIXON OFFICE

For Contractual Services.....	4,722,100
For Travel	60,000

For Commodities	7,304,000
For Equipment	1,243,600
For Equipment:	
Purchase of Cars and Trucks	3,065,600
For Telecommunications Services	271,700
For Operation of Automotive Equipment.....	<u>5,750,000</u>
Total	\$22,417,000

Section 140. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 3, OTTAWA OFFICE

For Contractual Services.....	4,778,900
For Travel	50,000
For Commodities	6,426,500
For Equipment	1,243,600
For Equipment:	
Purchase of Cars and Trucks	2,696,800
For Telecommunications Services	270,000
For Operation of Automotive Equipment.....	<u>5,400,000</u>
Total	\$20,865,800

Section 145. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 4, PEORIA OFFICE

For Contractual Services.....	4,680,800
For Travel	50,000
For Commodities	4,048,400
For Equipment	1,243,600
For Equipment:	
Purchase of Cars and Trucks	3,262,800
For Telecommunications Services	270,000
For Operation of Automotive Equipment.....	<u>5,300,000</u>
Total	\$18,855,600

Section 150. The following named amounts, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

DISTRICT 5, PARIS OFFICE

For Contractual Services.....	4,085,600
For Travel	50,000
For Commodities	2,881,800
For Equipment	1,243,600
For Equipment:	
Purchase of Cars and Trucks	2,831,800
For Telecommunications Services	195,000
For Operation of Automotive Equipment.....	<u>4,030,000</u>
Total	\$15,317,800

Section 155. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 6, SPRINGFIELD OFFICE

For Contractual Services.....	6,947,200
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For Travel	50,000
For Commodities	3,534,500
For Equipment	1,393,200
For Equipment:	
Purchase of Cars and Trucks	3,584,400
For Telecommunications Services	797,300
For Operation of Automotive Equipment.....	<u>4,525,000</u>
Total	\$20,831,600

Section 160. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 7, EFFINGHAM OFFICE

For Contractual Services.....	4,000,000
For Travel	50,000
For Commodities	2,435,800
For Equipment	1,243,600
For Equipment:	
Purchase of Cars and Trucks	1,980,500
For Telecommunications Services	180,000
For Operation of Automotive Equipment.....	<u>4,000,000</u>
Total	\$13,889,900

Section 165. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 8, COLLINSVILLE OFFICE

For Contractual Services.....	8,285,900
For Travel	80,000
For Commodities	3,530,300
For Equipment	1,779,000
For Equipment:	
Purchase of Cars and Trucks	2,215,600
For Telecommunications Services	530,000
For Operation of Automotive Equipment.....	<u>5,300,000</u>
Total	\$21,720,800

Section 170. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated from the Road Fund to meet the ordinary and contingent expenses of the Department of Transportation:

DISTRICT 9, CARBONDALE OFFICE

For Contractual Services.....	4,116,000
For Travel	45,000
For Commodities	2,335,600
For Equipment	1,243,600
For Equipment:	
Purchase of Cars and Trucks	2,249,900
For Telecommunications Services	150,000
For Operation of Automotive Equipment.....	<u>3,900,000</u>
Total	\$14,040,100

Section 175. The following named sums, or so much thereof as may be necessary, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Transportation:

FOR AERONAUTICS

For Contractual Services:	
Payable from the Road Fund.....	2,256,600
Payable from Air Transportation Revolving Fund	500,000
For Travel:	
Payable from the Road Fund.....	80,000
For Commodities:	
Payable from the Road Fund.....	245,000
Payable from Aeronautics Fund	299,500
For Equipment:	
Payable from the Road Fund.....	80,000
For Telecommunications Services:	
Payable from the Road Fund.....	100,000
For Operation of Automotive Equipment:	
Payable from the Road Fund.....	<u>62,000</u>
Total	\$3,623,100

LUMP SUMS

Section 180. The sum of \$1,500,000, or so much thereof as may be necessary, is appropriated from the Tax Recovery Fund to the Department of Transportation for maintenance and repair costs incurred on real property owned by the Department for development of an airport in Will County, for applicable refunds of security deposits to lessees, and for payments to the Will County Treasurer in lieu of leasehold taxes lost due to government ownership.

REFUNDS

Section 185. The following named amount, or so much thereof as may be necessary, is appropriated from the Aeronautics Fund to the Department of Transportation for the objects and purposes hereinafter named:

For Refunds	500
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FOR INTERMODAL PROJECT IMPLEMENTATION

Section 190. The following named sums, or so much thereof as may be necessary for the agencies hereinafter named, are appropriated from the Road Fund to the Department of Transportation for the ordinary and contingent expenses of the

Office of Intermodal Project Implementation:

For Contractual Services.....	52,100
For Travel	45,200
For Commodities	4,000
For Equipment	4,000
For Telecommunications.....	50,000
For Operation of Automotive Equipment.....	<u>0</u>
Total	\$155,300

LUMP SUMS

Section 195. The sum of \$259,400, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for public transportation technical studies.

Section 200. The sum of \$800,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for costs associated with Safety and Security Oversight as set forth in the federal transportation bill, as amended.

Section 205. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Federal Mass Transit Trust Fund to the Department of Transportation for federal reimbursement of costs associated with Safety and Security Oversight as set forth in the federal transportation bill, as amended.

Section 210. The sum of \$1,037,400, or so much thereof as may be necessary, is appropriated from the Federal Mass Transit Trust Fund to the Department of Transportation for federal reimbursement of transit studies as provided by the federal transportation bill, as amended.

GRANTS AND AWARDS

Section 215. The sum of \$424,360,000, or so much thereof as may be necessary, is appropriated from the Public Transportation Fund to the Department of Transportation for the purpose stated in Section 4.09 of the "Regional Transportation Authority Act", as amended.

Section 220. The sum of \$40,000,000, or so much thereof as may be necessary, is appropriated from the Public Transportation Fund to the Department of Transportation for making a grant to the Regional Transportation Authority for Additional State Assistance to be used for its purposes as provided in the "Regional Transportation Authority Act", but in no event shall this amount exceed the amount provided for in Sections 4.09 (c) and 4.09 (d) with respect to Strategic Capital Improvement bonds issued by the Regional Transportation Authority pursuant to the Regional Transportation Authority Act as amended in 1989.

Section 225. The sum of \$91,000,000, or so much thereof as may be necessary, is appropriated from the Public Transportation Fund to the Department of Transportation for making a grant to the Regional Transportation Authority for Additional Financial Assistance to be used for its purposes as provided in the "Regional Transportation Authority Act", but in no event shall this amount exceed the amount provided for in Sections 4.09 (c-5) and 4.09 (d) with respect to Strategic Capital Improvement bonds issued by the Regional Transportation Authority pursuant to the Regional Transportation Authority Act as amended in 1999.

Section 230. The following named sums, or so much thereof as may be necessary, are appropriated from the Downstate Public Transportation Fund to the Department of Transportation for operating assistance grants to provide a portion of the eligible operating expenses for the following carriers for the purposes stated in Article II of Public Act 78-1109, as amended:

Champaign-Urbana Mass Transit District	40,213,900
Greater Peoria Mass Transit District (with Service to Pekin).....	31,141,200
Rock Island County Metropolitan Mass Transit District.....	25,356,400
Rockford Mass Transit District.....	21,046,200
Springfield Mass Transit District.....	20,466,900
Bloomington-Normal Public Transit System	11,479,700
City of Decatur	10,051,800
City of Quincy	5,026,200
City of Galesburg	2,285,200
Stateline Mass Transit District (with service to South Beloit).....	536,000
City of Danville	3,656,200
RIDES Mass Transit District (with service to Edgar and Clark counties).....	9,802,300
South Central Illinois Mass Transit District.....	7,639,600
River Valley Metro Mass Transit District.....	6,744,400
Jackson County Mass Transit District	623,200
City of DeKalb	4,720,400
City of Macomb.....	3,154,800
Shawnee Mass Transit District	2,907,200
St. Clair County Transit District	74,858,500
West Central Mass Transit District (with service to Cass and Schuyler Counties).....	1,707,400
Monroe-Randolph Transit District.....	1,298,400
Madison County Mass Transit District	29,828,000
Bond County.....	460,000
Bureau County (with service to Putnam County).....	1,046,500
Coles County.....	703,700
City of Freeport/Stephenson County.....	1,226,000
Henry County	539,700

Jo Daviess County	738,900
Kankakee County	960,900
Peoria County	670,000
Piatt County.....	643,700
Shelby County with service to Christian County	1,275,500
Tazewell County.....	990,000
CRIS Rural Mass Transit District	990,100
Kendall County.....	2,299,100
McLean County.....	2,198,900
Woodford County.....	434,600
Lee and Ogle Counties	1,062,600
Whiteside County	877,000
Champaign County.....	845,700
Boone County.....	177,100
DeKalb County.....	664,400
Grundy County	627,000
Warren County	247,900
Rock Island/Mercer Counties	407,400
Hancock County	257,000
Macoupin County	531,400
Fulton County.....	354,300
Effingham County	531,400
City of Ottawa (serving LaSalle County).....	1,417,200
Carroll County.....	212,600
Logan County (with service to Mason County)	566,900
Sangamon County (with service to Menard County).....	585,600
Jersey County with service to Greene & Calhoun.....	399,300
Marshall County with service to Stark County	177,100
Douglas County.....	<u>157,200</u>
Total	\$339,820,600

Section 235. The sum of \$1,808,600, or so much thereof as may be necessary, is appropriated from the Downstate Public Transportation Fund to the Department of Transportation for audit adjustments in accordance with Sections 2-7 and 2-15 of the "Downstate Public Transportation Act", as amended (30 ILCS 740/2-7 and 740/2-15), including prior year costs.

Section 240. The sum of \$52,000,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for funding the State's share of intercity rail passenger service and making necessary expenditures for services and other program improvements.

FOR HIGHWAY SAFETY

Section 245. The following named sums, or so much thereof as may be necessary for the agencies hereinafter named, are appropriated from the Road Fund to the Department of Transportation for implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law:

FOR THE DEPARTMENT OF TRANSPORTATION

For Personal Services.....	1,631,800
For State Contributions to State Employees' Retirement System.....	881,400
For State Contributions to Social Security	124,800
For Contractual Services.....	783,200
For Travel	71,900
For Commodities	210,900
For Printing.....	113,700
For Equipment	<u>204,000</u>

Total

\$4,021,700

FOR THE ILLINOIS LIQUOR CONTROL COMMISSION

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 37,000

FOR THE DEPARTMENT OF NATURAL RESOURCES

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 101,900

FOR THE DEPARTMENT OF CORRECTIONS

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 175,000

FOR THE SECRETARY OF STATE

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 1,286,600

FOR THE DEPARTMENT OF PUBLIC HEALTH

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 150,000

FOR THE DEPARTMENT OF STATE POLICE

For costs associated with implementation

of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 6,152,800

FOR THE ILLINOIS LAW ENFORCEMENT STANDARDS TRAINING BOARD

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 405,300

FOR THE ADMINISTRATIVE OFFICE OF THE ILLINOIS COURTS

For costs associated with implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law 70,000
 Total \$12,400,300

LUMP SUM AWARDS AND GRANTS

Section 250. The sum of 11,500,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for local highway safety grants to county and municipal governments, state and private universities and other private entities for implementation of the Illinois Highway Safety Program under provisions of the National Highway Safety Act of 1966, as amended, and Alcohol Traffic Safety Programs of Title XXIII of the Surface Transportation Assistance Act of 1982, as amended, and other federal highway safety initiatives as provided by law.

FOR COMMERCIAL MOTOR CARRIER SAFETY

Section 255. The following named sums, or so much thereof as may be necessary for the agencies hereinafter named, are appropriated from the Road Fund to the Department of Transportation for implementation of the Commercial Motor Vehicle Safety Program under provisions of Title IV of the Surface Transportation Assistance Act of 1982, as amended:

FOR THE DEPARTMENT OF TRANSPORTATION

For Personal Services 3,109,300
 For State Contributions to State Employees' Retirement System 1,679,400
 For State Contributions to Social Security 237,900
 For Contractual Services 677,600
 For Travel 154,900
 For Commodities 68,000
 For Printing 10,500
 For Equipment 50,000
 For Equipment:

Purchase of Cars and Trucks.....	335,000
For Telecommunications Services	72,600
For Operation of Automotive Equipment	<u>175,000</u>
Total	\$6,570,200

FOR THE DEPARTMENT OF STATE POLICE

For costs associated with implementation of the Commercial Motor Vehicle Safety Program under provisions of Title IV of the Surface Transportation Assistance Act of 1982, as amended.....

.....	<u>10,665,100</u>
Total	\$17,235,300

MOTOR FUEL TAX ADMINISTRATION

Section 260. The following named sums, or so much thereof as may be necessary, are appropriated from the Motor Fuel Tax Fund to the Department of Transportation for the ordinary and contingent expenses incident to the operations and functions of administering the provisions of the "Illinois Highway Code", relating to use of Motor Fuel Tax Funds by the counties, municipalities, road districts and townships:

OPERATIONS

For Personal Services.....	9,657,700
For State Contributions to State Employees' Retirement System.....	5,216,500
For State Contributions to Social Security	734,100
For Group Insurance	2,712,000
For Contractual Services.....	819,500
For Travel	82,600
For Commodities	14,600
For Printing.....	36,300
For Equipment	7,500
For Telecommunications Services	24,500
For Operation of Automotive Equipment.....	<u>6,700</u>
Total	\$19,312,000

Section 265. The following named sums, or so much thereof as are available for distribution in accordance with Section 8 of the Motor Fuel Tax Law, are appropriated from the Motor Fuel Tax Fund to the Department of Transportation for the purposes stated:

DISTRIBUTIVE ITEMS

For apportioning, allotting, and paying as provided by law:

To Counties	216,825,000
To Municipalities.....	302,375,000
To Counties for Distribution to Road Districts	<u>98,300,000</u>
Total	\$617,500,000

Section 270. The sum of \$733,100, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Transportation for a grant to the Illinois Latino Family Commission for the costs associated with the assisting State agencies in developing programs, services, public policies and research strategies that will expand and enhance the social and economic well-being of Latino children and families.

Section 275. The sum of \$17,570,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for grants to the Regional Transportation Authority intended to reimburse the Service Boards for providing reduced fares on mass transportation services for students, handicapped persons, and the elderly, to be allocated proportionally among the Service Boards based upon actual costs incurred by each Service Board

for such reduced fares.

Section 280. The sum of \$3,825,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for making a grant to the Regional Transportation Authority for the funding of the Americans with Disabilities Act of 1990 (ADA) paratransit services and for other costs and services.

Section 285. No contract shall be entered into or obligation incurred or any expenditure made from an appropriation herein made in:

Section 220 SCIP Debt Service I

Section 225 SCIP Debt Service II

of this Article until after the purpose and the amount of such expenditure has been approved in writing by the Governor.

ARTICLE 94
DEPARTMENT OF TRANSPORTATION
FOR CENTRAL ADMINISTRATION AND PLANNING
LUMP SUMS

Section 5. The sum of \$2,083,545, or so much thereof as may be necessary, and remains unexpended, at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 107, Section 15 and Article 110, Section 10 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for costs associated with hazardous material abatement.

FOR HIGHWAY SAFETY PROGRAM
AWARDS AND GRANTS

Section 10. The sum of \$23,891,641, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 107, Section 190, and Article 110 Section 85 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for Illinois Highway Safety Program local highway safety projects by county and municipal governments, state and private universities and other private entities.

Section 15. The sum of \$518,994, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, less \$418,994 to be lapsed, from the reappropriation heretofore made in Article 110, Section 90 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for implementation of the Commercial Motor Vehicle Safety Program for local highway safety projects by county and municipal governments, state and private universities and other private entities.

Section 20. The sum of \$8,532,393, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 110, Section 95 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for implementation of the Section 163 Impaired Driving Incentive Grant Program (.08 alcohol) for local highway safety projects by county and municipal governments, state and private universities and other private entities.

Section 25. The sum of \$3,340,571, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 110, Section 100 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for implementation of the Alcohol Traffic Safety Programs (410) for local highway safety projects by county and municipal governments, state and private universities and other private entities.

FOR INTERMODAL PROJECT IMPLEMENTATION
LUMP SUMS

Section 30. The sum of \$1,411,588, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 107, Section 205 and Article 110, Section 105 of Public Act 99-0524, as

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amended, is reappropriated from the Road Fund to the Department of Transportation for public transportation technical studies.

Section 35. The sum of \$7,930,051, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 107, Section 165 and Article 108, Section 5 of Public Act 99-0524, as amended, is appropriated from the Federal Mass Transit Trust Fund to the Department of Transportation for federal reimbursement of costs associated with safety and Security Oversight as set forth in the federal transportation bill.

Section 40. The sum of \$5,246,894, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 107, Section 210 and Article 108, Section 10 of Public Act 99-0524, as amended, is reappropriated from the Federal Mass Transit Trust Fund to the Department of Transportation for federal reimbursement of transit studies as provided by the federal transportation bill.

FOR EQUIPMENT

Section 45. The following named sums, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriations and reappropriations heretofore made in Article 107, Sections 30, 80, 85, 90, 95, 100, 105, 110, 115, 120 and 125 and Article 110 Section 110 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for equipment as follows:

Central Offices, Administration and Planning	
For Equipment	5,198,669
Central Offices, Division of Highways	
For Equipment	1,031,488
Day Labor	
For Equipment	1,282,289
District 1, Schaumburg Office	
For Equipment	4,537,673
District 2, Dixon Office	
For Equipment	2,338,595
District 3, Ottawa Office	
For Equipment	2,532,964
District 4, Peoria Office	
For Equipment	2,353,228
District 5, Paris Office	
For Equipment	2,164,856
District 6, Springfield Office	
For Equipment	2,316,582
District 7, Effingham Office	
For Equipment	2,500,016
District 8, Collinsville Office	
For Equipment	3,194,661
District 9, Carbondale Office	
For Equipment	<u>2,450,847</u>
Total	\$31,901,868

Section 50. The following named sums, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriations and reappropriations heretofore made in Article 107, Sections 30, 80, 85, 90, 95, 100, 105, 110, 115, 120, and 125 and Article 110, Section 115 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for the purchase of Cars and Trucks as follows:

Central Offices, Administration and Planning	
For Purchase of Cars and Trucks	422,904
Day Labor	
For Purchase of Cars and Trucks	1,689,000
District 1, Schaumburg Office	

For Purchase of Cars and Trucks	20,203,400
District 2, Dixon Office	
For Purchase of Cars and Trucks	6,385,049
District 3, Ottawa Office	
For Purchase of Cars and Trucks	7,171,059
District 4, Peoria Office	
For Purchase of Cars and Trucks	5,935,888
District 5, Paris Office	
For Purchase of Cars and Trucks	4,419,266
District 6, Springfield Office	
For Purchase of Cars and Trucks	8,427,659
District 7, Effingham Office	
For Purchase of Cars and Trucks	4,210,259
District 8, Collinsville Office	
For Purchase of Cars and Trucks	5,504,359
District 9, Carbondale Office	
For Purchase of Cars and Trucks	<u>3,186,225</u>
Total	\$67,555,068
 Total, Article 2	 \$152,412,613

ARTICLE 95

Section 5. The amount of \$1,391,100, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Labor Relations Board to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 96

Section 5. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Labor:

OPERATIONS
ALL DIVISIONS

Payable from General Revenue Fund:	
For Personal Services	4,720,500
For State Contributions to	
Social Security	331,500
For Contractual Services	319,300
For Travel	57,000
For Commodities	9,500
For Printing	1,700
For Equipment	6,200
For Electronic Data Processing	613,200
For Telecommunications Services	23,200
For Operation of Auto Equipment	<u>7,600</u>
Total	\$6,089,600

Section 10. The amount of \$338,400, or so much thereof as may be necessary, is appropriated from the Amusement Ride and Patron Safety Fund to the Department of Labor for operational expenses associated with the administration of The Amusement Ride and Attraction Safety Act.

Section 15. The amount of \$623,100, or so much thereof as may be necessary, is appropriated from the Child Labor and Day and Temporary Labor Services Enforcement Fund to the Department of Labor for operational expenses associated with the administration of The Child Labor Law Act and the Day and Temporary Labor Services Act.

Section 20. The amount of \$348,300, or so much thereof as may be necessary, is appropriated from the Employee Classification Fund to the Department of Labor for operational expenses associated

with the administration of The Employee Classification Act.

Section 25. The amount of \$100,000, or so much thereof as may be necessary, is appropriated from the Wage Theft Enforcement Fund to the Department of Labor for operational expenses associated with the administration of The Illinois Wage Payment and Collection Act.

Section 30. The amount of \$2,000,000, or so much thereof as may be necessary, is appropriated from the Department of Labor Federal Trust Fund to the Department of Labor for all costs associated with promoting and enforcing the occupational safety and health administration state program for public sector worksites.

Section 35. The amount of \$2,970,000, or so much thereof as necessary, is appropriated from the Federal Industrial Services Fund to the Department of Labor for administrative and other expenses, for the Occupational Safety and Health Administration Program, including refunds and prior year costs.

Section 40. The amount of \$30,000, or so much thereof as necessary, is appropriated from the Federal Industrial Services Fund to the Department of Labor for contractual service expenses, for the Occupational Safety and Health Administration Program.

ARTICLE 97

Section 5. The amount of \$179,602,530, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Southern Illinois University to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The sum of \$27,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of Southern Illinois University for scholarship grant awards.

ARTICLE 98

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Illinois Workers' Compensation Commission Operations Fund to the Illinois Workers' Compensation Commission:

GENERAL OFFICE

For Personal Services:	
Regular Positions.....	8,248,100
Arbitrators	3,938,600
For State Contributions to State	
Employees' Retirement System.....	4,455,000
For Arbitrators' Retirement System.....	2,127,400
For State Contributions to Social Security	934,700
For Group Insurance	3,552,000
For Contractual Services.....	1,784,100
For Travel	320,000
For Commodities	60,000
For Printing.....	30,000
For Equipment	30,000
For Telecommunications Services	85,000
For EDP	2,916,400
Total	\$28,872,300

Section 15. The amount of \$2,041,500, or so much thereof as may be necessary, is appropriated from the Illinois Workers' Compensation Commission Operations Fund to Illinois Workers' Compensation Commission for costs associated with the establishment, administration and operations of the Insurance Compliance Division of the workers' compensation anti-fraud program administered by Illinois Workers' Compensation Commission.

Section 20. The amount of \$60,000, or so much thereof as may be necessary, is appropriated from the Illinois Workers' Compensation Commission Operations Fund to Illinois Workers' Compensation Commission for costs associated with the establishment of the Medical Fee Schedule and other provisions of the Workers' Compensation Act.

ARTICLE 99

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Abraham Lincoln Presidential Library and Museum for ordinary and contingent expenses including grants:

Payable from the General Revenue Fund	8,000,600
Payable from the Presidential Library and Museum Operating Fund	2,500,000

ARTICLE 100

OPERATIONAL EXPENSES

Section 5. In addition to other amounts appropriated, the amount of \$10,064,900, or so much thereof as may be necessary, respectively, is appropriated from the General Revenue Fund to the Department of Commerce and Economic Opportunity for operational expenses, awards, grants and permanent improvements for the fiscal year ending June 30, 2018.

Section 10. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

GENERAL ADMINISTRATION
OPERATIONS

Payable from the Tourism Promotion Fund:	
For ordinary and contingent expenses associated with general administration, grants and including prior year costs.....	11,000,000
Payable from the Intra-Agency Services Fund:	
For overhead costs related to federal programs, including prior year costs.....	19,209,200
Payable from the Build Illinois Bond Fund:	
For ordinary and contingent expenses associated with the administration of the capital program, including prior year costs.....	2,000,000

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF TOURISM
OPERATIONS

Payable from the Tourism Promotion Fund:	
For administrative expenses and grants for the tourism program, including prior year costs.....	4,200,000
For administrative and grant expenses associated with statewide tourism promotion and development, including prior year costs.....	4,835,900
For advertising and promotion of Tourism throughout Illinois Under Subsection (2) of Section 4a of the Illinois Promotion Act, and grants, including prior year costs	18,660,000
For Advertising and Promotion of Illinois Tourism in International Markets, including prior year costs.....	5,240,500
For Municipal Convention Center and Sports Facility Attraction Grants	

authorized by Public Act 99-0476	<u>1,800,000</u>
Total	\$34,736,400

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF TOURISM

GRANTS

Payable from the International Tourism Fund:

For Grants, Contracts and Administrative Expenses Associated with the International Tourism Program Pursuant to 20 ILCS 605/605-707, including prior year costs	5,000,000
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Payable from the Tourism Promotion Fund:

For the Tourism Attraction Development Grant Program Pursuant to 20 ILCS 665/8a.....	1,400,000
For Purposes Pursuant to the Illinois Promotion Act, 20 ILCS 665/4a-1 to Match Funds from Sources in the Private Sector	1,000,000
For the Tourism Matching Grant Program Pursuant to 20 ILCS 665/8-1 for Counties under 1,000,000	1,250,000
For the Tourism Matching Grant Program Pursuant to 20 ILCS 665/8-1 for Counties over 1,000,000	750,000
For Grants to Regional Tourism Development Organizations	792,000
For Grants, Contracts and Administrative Expenses Associated with the Development of the Illinois Grape and Wine Industry, including prior year costs.....	150,000
For a grant to the Gateway Motor Sports Park.....	<u>500,000</u>
Total	\$10,842,000

The Department, with the consent in writing from the Governor, may reapportion not more than ten percent of the total appropriation of Tourism Promotion Fund, in Section 20 below, among the various purposes therein recommended.

Payable from Local Tourism Fund:

For grants to Convention and Tourism Bureaus Bureaus Outside of Chicago.....	13,555,600
For grants, contracts, and administrative expenses associated with the Local Tourism and Convention Bureau Program pursuant to 20 ILCS 605/605-705 including prior year costs.....	<u>308,000</u>
Total	\$13,863,600

Payable from Tourism Promotion Fund:

Choose Chicago.....	2,975,700
For grants, contracts, and administrative expenses associated with the Local Tourism and Convention Bureau Program pursuant to 20 ILCS 605/605-705 including prior year costs.....	<u>1,836,800</u>
Total	\$4,812,500

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF EMPLOYMENT AND TRAINING

GRANTS

Payable from the Federal Workforce Training Fund:

For Grants, Contracts and Administrative Expenses Associated with the Workforce Innovation and Opportunity Act and other Workforce training programs, including refunds and prior year costs..... 275,000,000

Section 30. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF ENTREPRENEURSHIP, INNOVATION AND TECHNOLOGY
GRANTS

Payable from the General Revenue Fund:

For grants, contracts, and administrative expenses associated with the Illinois Office of Entrepreneurship, Innovation and Technology, including prior year costs 1,425,000
For costs associated with the development and operation of a New Business Permitting Portal as required by Public Act 99-0134, including prior year costs..... 3,000,000
Total \$4,425,000

Payable from the Small Business Environmental Assistance Fund:

For grants and administrative expenses of the Small Business Environmental Assistance Program, including prior year costs..... 500,000

Payable from the Workforce, Technology, and Economic Development Fund:

For Grants, Contracts, and Administrative Expenses Pursuant to 20 ILCS 605/605-420, including prior year costs..... 2,000,000

Payable from the Commerce and Community Affairs Assistance Fund:

For grants, contracts and administrative expenses of the Procurement Technical Assistance Center Program, including prior year costs 750,000
For Grants, Contracts, and Administrative Expenses Pursuant to 20 ILCS 605/605-500, including prior year costs..... 13,000,000
For Grants, Contracts, and Administrative Expenses Pursuant to 20 ILCS 605/605-30, including prior year costs 3,000,000
Total \$16,750,000

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF BUSINESS DEVELOPMENT
OPERATIONS

Payable from Economic Research and Information Fund:

For Purposes Set Forth in Section 605-20 of the Civil Administrative Code of Illinois (20 ILCS 605/605-20)..... 150,000

Payable from the Historic Property Administrative Fund:

For Administrative Expenses in Accordance
with the Historic Tax Credit Program Pursuant
to 35 ILCS 5/221(b)..... 100,000

Section 40. The following named amounts, or so much thereof as may be necessary,
respectively, are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF BUSINESS DEVELOPMENT
GRANTS

Payable from the General Revenue Fund:

For the purpose of Grants, Contracts,
ad Administrative Expenses associated
with DCEO Job Training Programs, including
prior year costs 4,275,000
For a grant associated with Job
training to the Illinois
Manufacturers' Association, including
prior year costs..... 1,466,300
For a grant associated with Job
training to the Chicago Federation
of Labor, including prior year costs 1,466,300
For a grant associated with Job
training to the Illinois Manufacturing
Excellence Center, including
prior year costs..... 977,500
For a grant associated with Job
training to the Chicagoland
Regional College Program,
including prior year costs 1,955,000
For a grant associated with Job
training to the New Start, Inc.
for basic nurse assistance training
program in Latino communities,
including prior year costs 733,100

Payable from the State Small Business Credit
Initiative Fund:

For the Purpose of Contracts, Grants,
Loans, Investments and Administrative
Expenses in Accordance with the State
Small Business Credit Initiative Program,
including prior year costs..... 30,000,000

Payable from the Illinois Capital Revolving Loan Fund:

For the Purpose of Contracts, Grants,
Loans, Investments and Administrative
Expenses in Accordance with the Provisions
Of the Small Business Development Act
Pursuant to 30 ILCS 750/9, including
prior year costs..... 20,500,000

Payable from the Illinois Equity Fund:

For the purpose of Grants, Loans, and
Investments in Accordance with the
Provisions of the Small Business
Development Act..... 300,000

Payable from the Large Business Attraction Fund:

For the purpose of Grants, Loans,
Investments, and Administrative
Expenses in Accordance with Article
10 of the Build Illinois Act 500,000

Payable from the Public Infrastructure Construction
Loan Revolving Fund:

For the Purpose of Grants, Loans,
Investments, and Administrative
Expenses in Accordance with Article 8
of the Build Illinois Act 2,250,000

Section 50. The following named amounts, or so much thereof as may be necessary,
respectively, are appropriated to the Department of Commerce and Economic Opportunity:

ILLINOIS FILM OFFICE

Payable from Tourism Promotion Fund:
For Administrative Expenses, Grants,
and Contracts Associated with
Advertising and Promotion, including
prior year costs 1,360,000

Section 55. The following named amounts, or so much thereof as may be necessary, are
appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF TRADE AND INVESTMENT
OPERATIONS

Payable from the International Tourism Fund:
For Grants, Contracts, and Administrative
Expenses associated with the Illinois Office
of Trade and Investment, including
prior year costs 2,000,000

Payable from the International and Promotional Fund:
For Grants, Contracts, Administrative
Expenses, and Refunds Pursuant to
20 ILCS 605/605-25, including
prior year costs 1,000,000

Payable from the Tourism Promotion Fund:
For Grants, Contracts, and Administrative
Expenses associated with the Illinois Office
of Trade and Investment, including
prior year costs 3,000,000

Section 60. The following named amounts, or so much thereof as may be necessary, are
appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF COMMUNITY AND ENERGY ASSISTANCE
GRANTS

Payable from Supplemental Low-Income Energy
Assistance Fund:
For Grants and Administrative Expenses
Pursuant to Section 13 of the Energy
Assistance Act of 1989, as Amended,
including refunds and prior year costs 165,000,000

Payable from Energy Administration Fund:
For Grants, Contracts and Administrative
Expenses associated with DCEO Weatherization
Programs, including refunds and prior
year costs 25,000,000

Payable from Low Income Home Energy
Assistance Block Grant Fund:
For Grants, Contracts and Administrative
Expenses associated with the Low Income Home
Energy Assistance Act of 1981, including
refunds and prior year costs 330,000,000

Payable from the Community Services Block Grant Fund:
For Administrative Expenses and Grants to
Eligible Recipients as Defined in the
Community Services Block Grant Act, including

refunds and prior year costs 60,000,000

Section 65. The following named amounts, or so much thereof as may be necessary, respectively are appropriated to the Department of Commerce and Economic Opportunity:

OFFICE OF COMMUNITY DEVELOPMENT

Payable from the Agricultural Premium Fund:

For the Ordinary and Contingent Expenses of the Rural Affairs Institute at Western Illinois University 160,000

Payable from the Community Development/ Small Cities Block Grant Fund:

For Grants, Contracts and Administrative Expenses related to the Section 108 Loan Guarantee Program, including refunds and prior year costs..... 40,000,000

For Grants to Local Units of Government or Other Eligible Recipients and for contracts and administrative expenses, as Defined in the Community Development Act of 1974, or by U.S. HUD Notice approving Supplemental allocation For the Illinois CDBG Program, including refunds and prior year costs..... 100,000,000

For Administrative and Grant Expenses Relating to Training, Technical Assistance and Administration of the Community Development Assistance Programs, and for Grants to Local Units of Government or Other Eligible Recipients as Defined in the Community Development Act of 1974, as amended, for Illinois Cities with populations under 50,000, including refunds, and prior year costs..... 120,000,000

Payable from the General Revenue Fund:

For a grant to the Illinois African American Family Commission for the costs associated with assisting State agencies in developing programs, services, public policies and research strategies that will expand and enhance the social and economic well-being of African American children and families..... 733,100

For grants, contracts, and administrative expenses associated with the Northeast DuPage Special Recreation Association 244,400

For costs associated with the Education and Work Center in Hanover Park 225,000

Total \$261,362,500

ARTICLE 101

Section 5. In addition to any other sums appropriated, the sum of \$225,617,400, or so much thereof as may be necessary, is appropriated from the Title III Social Security and Employment Fund to the Department of Employment Security for operational expenses, awards, grants, and permanent improvements for the fiscal year ending June 30, 2018.

Section 10. The following named sums, or so much thereof as may be necessary, are appropriated to the Department of Employment Security:

WORKFORCE DEVELOPMENT

Payable from Title III Social Security and

Employment Fund:	
For expenses related to the	
Development of Training Programs	100,000
For the expenses related to Employment	
Security Automation	7,000,000
For expenses related to a Benefit	
Information System Redefinition	<u>4,500,000</u>
Total	\$11,600,000
Payable from the Unemployment Compensation	
Special Administration Fund:	
For expenses related to Legal	
Assistance as required by law	2,000,000
For deposit into the Title III	
Social Security and Employment	
Fund.....	0
For Interest on Refunds of Erroneously	
Paid Contributions, Penalties and	
Interest	<u>100,000</u>
Total	\$2,100,000

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Employment Security:

WORKFORCE DEVELOPMENT
Grants-In-Aid

Payable from Title III Social Security and Employment Fund:	
For Tort Claims.....	675,000

Section 20. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Employment Security, for unemployment compensation benefits, other than benefits provided for in Section 3, to Former State Employees as follows:

TRUST FUND UNIT
Grants-In-Aid

Payable from the Road Fund:	
For benefits paid on the basis of wages	
paid for insured work for the Department	
of Transportation	4,000,000
Payable from Title III Social Security	
and Employment Fund.....	1,734,300
Payable from the General Revenue Fund.....	<u>22,000,000</u>
Total	\$27,734,300

ARTICLE 102

Section 5. The amount of \$38,678,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Eastern Illinois University to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The sum of \$8,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of Eastern Illinois University for scholarship grant awards.

ARTICLE 103

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses to the Illinois Commerce Commission:

CHAIRMAN AND COMMISSIONER'S OFFICE

Payable from Transportation Regulatory Fund:

For Personal Services.....	68,800
For State Contributions to State	
Employees' Retirement System.....	37,200
For State Contributions to Social Security.....	5,300
For Group Insurance.....	29,000
For Contractual Services.....	1,000
For Travel.....	1,500
For Equipment.....	500
For Telecommunications.....	4,000
For Operation of Auto Equipment.....	<u>0</u>
Total	\$147,300
Payable from Public Utility Fund:	
For Personal Services.....	795,000
For State Contributions to State	
Employees' Retirement System.....	429,400
For State Contributions to Social Security.....	60,800
For Group Insurance.....	264,000
For Contractual Services.....	27,400
For Travel.....	55,000
For Commodities.....	1,000
For Equipment.....	500
For Telecommunications.....	14,000
For Operation of Auto Equipment.....	<u>500</u>
Total	\$1,647,600

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Public Utility Fund for the ordinary and contingent expenses of the Illinois Commerce Commission.

PUBLIC UTILITIES

For Personal Services.....	12,797,900
For State Contributions to State	
Employees' Retirement System.....	6,912,500
For State Contributions to Social Security.....	976,900
For Group Insurance.....	3,382,200
For Contractual Services.....	1,752,400
For Travel.....	95,000
For Commodities.....	24,000
For Printing.....	22,000
For Equipment.....	91,300
For Electronic Data Processing.....	758,200
For Telecommunications.....	450,000
For Operation of Auto Equipment.....	50,000
For Refunds.....	<u>26,500</u>
Total	\$27,338,900

Section 10. The sum of \$150,000, or so much thereof as may be necessary, is appropriated from the Illinois Underground Utility Facilities Damage Prevention Fund to the Illinois Commerce Commission for a grant to the Statewide One-call Notice System, as required in the Illinois Underground Utility Facilities Damage Prevention Act.

Section 15. The sum of \$1,000, or so much thereof as may be necessary, is appropriated from the Illinois Underground Utility Facilities Damage Prevention Fund to the Illinois Commerce Commission for refunds.

Section 25. The sum of \$5,000,000, or so much thereof as may be necessary, is appropriated from the Wireless Carrier Reimbursement Fund to the Illinois Commerce Commission for reimbursement of wireless carriers for costs incurred in complying with the applicable provisions of Federal Communications Commission wireless enhanced 9-1-1 services mandates and for administrative costs incurred by the Illinois Commerce Commission related to administering the

program.

Section 30. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Transportation Regulatory Fund for ordinary and contingent expenses to the Illinois Commerce Commission:

TRANSPORTATION

For Personal Services.....	6,014,100
For State Contributions to State Employees' Retirement System.....	3,248,400
For State Contributions to Social Security.....	455,800
For Group Insurance.....	1,652,100
For Contractual Services.....	950,300
For Travel.....	80,000
For Commodities.....	35,000
For Printing.....	54,000
For Equipment.....	114,800
For Electronic Data Processing.....	526,900
For Telecommunications.....	318,000
For Operation of Auto Equipment.....	160,000
For Refunds.....	24,700
Total.....	\$13,634,100

Section 35. The sum of \$4,240,000, or so much thereof as may be necessary, is appropriated from the Transportation Regulatory Fund to the Illinois Commerce Commission for (1) disbursing funds collected for the Single State Insurance Registration Program and/or Unified Carrier Registration System; (2) for refunds for overpayments; and (3) for administrative expenses.

Section 45. The sum of \$4,400,000, or so much thereof as may be necessary, is appropriated from the Illinois Telecommunications Access Corporation Fund to the Illinois Commerce Commission for administrative costs and for distribution to the Illinois Telecommunications Access Corporation, as required in the Illinois Public Utilities Act, Section 13-703.

Section 50. No contract shall be entered into or obligation incurred or any expenditure made from the appropriation herein made in Section 40 of this Article until after the purpose and the amount of such expenditure has been approved in writing by the Governor.

ARTICLE 104

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Education Assistance Fund to the Illinois Community College Board for ordinary and contingent expenses:

For Personal Services.....	1,152,300
For State Contributions to Social Security, for Medicare.....	15,900
For Contractual Services.....	293,300
For Travel.....	50,000
For Commodities.....	5,000
For Printing.....	5,000
For Equipment.....	5,000
For Electronic Data Processing.....	365,300
For Telecommunications.....	30,900
For Operation of Automotive Equipment.....	5,000
Total.....	\$1,927,700

Section 10. The sum of \$958,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to Illinois Community College Board for costs associated with administering high school equivalency tests.

Section 15. The sum of \$2,800,000, or so much thereof as may be necessary, is appropriated

from the Education Assistance Fund to the Illinois Community College Board for grants to the alternative schools network and other providers for educational purposes or bridge programs.

Section 25. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the Nursing Dedicated and Professionals Fund to the Illinois Community College Board for Career and Technical Education Licensed Practical Nurse and Registered Nurse Preparation.

Section 30. The sum of \$60,200, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Community College Board for awarding scholarships to qualifying graduates of the Lincoln's Challenge Program.

Section 35. The sum of \$12,386,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Community College Board for the City Colleges of Chicago for educational-related expenses.

Section 40. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Education Assistance Fund to the Illinois Community College Board for distribution to qualifying public community colleges for the purposes specified:

Small College Grants	537,600
Retirees Health Insurance Grants	0
Workforce Development Grants	0
Performance Funding Grants	351,900
Total	\$889,500

Section 45. The sum of \$344,200, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Community College Board for costs associated with the development, support or administration of the Illinois Longitudinal Data System.

Section 50. The sum of \$1,457,900, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Community College Board for grants to operate an educational facility in the former community college district #541 in East St. Louis.

Section 55. The following named amounts, or so much thereof as may be necessary, are appropriated to the Illinois Community College Board for all costs associated with career and technical education activities:

From the Education Assistance Fund	17,569,400
From the Career and Technical Education Fund	18,500,000
Total	\$36,069,400

Section 60. The following named amounts, or so much of those amounts as may be necessary, for the objects and purposes named, are appropriated to the Illinois Community College Board for adult education and literacy activities:

From the Education Assistance Fund:	
For payment of costs associated with education and educational-related services to local eligible providers for adult education and literacy	21,572,400
For payment of costs associated with education and educational-related services to local eligible providers for performance-based awards	10,701,600
For operational expenses of and for payment of costs associated with education and educational-related services to recipients of Public Assistance, and, if any funds remain, for costs associated with education and educational-related	

services to local eligible providers for adult education and literacy.....	0
From the ICCB Adult Education Fund:	
For payment of costs associated with education and educational-related services to local eligible providers and to Support Leadership Activities, as Defined by U.S.D.O.E. for adult education and literacy as provided by the United States	
Department of Education.....	23,250,000
Total	\$55,524,000

Section 65. The following amounts, or so much thereof as may be necessary, respectively, are appropriated to the Illinois Community College Board for distribution to qualifying public community colleges for the purposes specified:

From the Personal Property Tax Replacement Fund:	
Base Operating Grants	115,000,000
From the Education Assistance Fund:	
Base Operating Grants	53,271,500
Equalization Grants.....	66,483,400
Total	\$234,754,900

Section 70. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from ICCB Instructional Development and Enhancement Applications Revolving Fund to the Illinois Community College Board for costs associated with maintaining and updating instructional technology.

Section 75. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the High School Equivalency Testing Fund to the Illinois Community College Board for costs associated with administering high school equivalency tests.

Section 80. The sum of \$12,500,000, or so much thereof as may be necessary, is appropriated from the Illinois Community College Board Contracts and Grants Fund to the Illinois Community College Board to be expended under the terms and conditions associated with the moneys being received, including prior year expenditures.

Section 85. The sum of \$525,000, or so much thereof as may be necessary, is appropriated from the ICCB Federal Trust Fund to the Illinois Community College Board for ordinary and contingency expenses of the Board.

Section 90. The sum of \$1,250,000, or so much thereof as may be necessary, is appropriated from the ICCB Adult Education Fund to the Illinois Community College Board for operational expenses associated with administration of adult education and literacy activities.

Sec. 95. The sum of \$1,259,300 or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Community College Board to reimburse the following colleges for costs associated with the Illinois Veterans' Grant:

Illinois Valley Community College	87,200
Southwestern Illinois College	85,300
Illinois Central Community College	84,400
Southeastern Community College.....	78,400
Kishwaukee College	70,800
Lincoln Land Community College.....	66,500
Richland Community College.....	66,500
Kankakee Community College	65,700
Lewis and Clark Community College.....	64,400
Parkland College.....	55,500

John A. Logan College	53,400
Triton College.....	44,200
Black Hawk College	44,200
Prairie State College	84,400
Spoon River College.....	70,800
Carl Sandburg College.....	70,800
John Wood Community College.....	78,400
South Suburban College	44,200
Olney Central College.....	<u>44,200</u>
Total	\$1,259,300

Sec. 100. The sum of \$391,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Community College Board for a grant to Rock Valley College for programs for transitioning high school students.

ARTICLE 105

Section 5. The sum of \$0, or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the Education Assistance Fund for costs associated with marketing for the College Illinois! Prepaid Tuition Program.

Section 10. The following named amount, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Student Assistance Commission for the following purpose:

To support outreach, research, and training activities	3,200,000
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Section 15. In addition to any other sums appropriated, the sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois Student Assistance Commission for operational expenses during the fiscal year ending June 30, 2018.

Section 20. The sum of \$364,856,300, or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the Education Assistance Fund for grant awards to students eligible for the Monetary Award Program, as provided by law, and for agency administrative and operational costs not to exceed 2 percent of the total appropriation in this Section.

Section 25. The sum of \$25,000, or so much thereof as may be necessary, is appropriated from the Nursing Dedicated and Professionals Fund to the Illinois Student Assistance Commission for costs associated with the Veterans' Home Nurses' Loan Repayment Program pursuant to Public Act 95-0576.

Section 30. The sum of \$293,300, or so much thereof as may be necessary, is appropriated from the Nursing Dedicated and Professionals Fund to the Illinois Student Assistance Commission for grants to eligible nurse educators to use for payment of their educational loan pursuant to Public Act 94-1020.

Section 35. The following named sums, or so much thereof as may be necessary, respectively, are appropriated from the Education Assistance Fund to the Illinois Student Assistance Commission for the following purposes:

Grants and Scholarships

For the payment of scholarships to students who are children of policemen or firemen killed in the line of duty, or who are dependents of correctional officers killed or permanently disabled in the line of duty, as provided by law	1,192,100
For payment of Minority Teacher Scholarships	<u>1,900,000</u>
Total	\$3,092,100

Section 40. The sum of \$6,498,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Student Assistance Commission to the Golden Apple Scholars of Illinois program, as provided by law.

Section 45. The sum of \$496,400, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Illinois Student Assistance Commission for the Loan Repayment for Teachers Program.

Section 50. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from the ISAC Accounts Receivable Fund to the Illinois Student Assistance Commission for costs associated with the collection of delinquent scholarship awards pursuant to the Illinois State Collection Act of 1986.

Section 55. The sum of \$110,000, or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the University Grant Fund for payment of grants for the Higher Education License Plate Program, as provided by law.

Section 60. The following named sum, or so much thereof as may be necessary, is appropriated from the Illinois Student Assistance Commission Contracts and Grants Fund to the Illinois Student Assistance Commission for the following purpose:

To support outreach, research, and training activities 10,000,000

Section 65. The following named sum, or so much thereof as may be necessary, is appropriated from the Optometric Licensing and Disciplinary Board Fund to the Illinois Student Assistance Commission for the following purpose:

Grants and Scholarships

For payment of scholarships for the Optometric Education Scholarship Program, as provided by law 50,000

Section 70. The following named sum, or so much thereof as may be necessary, is appropriated from the National Guard and Naval Militia Grant Fund to the Illinois Student Assistance Commission for the following purpose:

Grants and Scholarships

For payment of Illinois National Guard and Naval Militia Scholarships at State-controlled universities and public community colleges in Illinois to students eligible to receive such awards, as provided by law 20,000

Section 75. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the Golden Apple Scholars of Illinois Fund to the Illinois Student Assistance Commission for the Golden Apple Scholars of Illinois Program, as provided by law.

Section 80. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Illinois Student Assistance Commission from the Student Loan Operating Fund for its ordinary and contingent expenses:

For Administration

For Personal Services 15,538,600
 For State Contributions to State Employees Retirement System 8,392,900
 For State Contributions to Social Security 1,181,000
 For State Contributions for Employees Group Insurance 6,240,000
 For Contractual Services 12,630,700
 For Travel 311,000

For Commodities	282,200
For Printing.....	501,000
For Equipment	540,000
For Telecommunications.....	1,897,900
For Operation of Auto Equipment	<u>38,400</u>
Total	\$47,553,700

Section 85. The sum of \$2,500,000, or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the Student Loan Operating Fund for costs associated with Federal Loan System Development and Maintenance.

Section 90. The sum of \$1,000,000 or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the Student Loan Operating Fund for costs associated with the Illinois Designated Account Purchase Program.

Section 95. The sum of \$13,000,000, or so much thereof as may be necessary, is appropriated to the Illinois Student Assistance Commission from the Student Loan Operating Fund for distribution as necessary for the following: for payment of collection agency fees associated with collection activities for Federal Family Education Loans, for Default Aversion Fee reversals, and for distributions as necessary and provided for under the Federal Higher Education Act.

Section 100. The following named sum, or so much thereof as may be necessary, is appropriated from the Federal Congressional Teacher Scholarship Program Fund to the Illinois Student Assistance Commission for the following purpose:

For transferring repayment funds collected under the Paul Douglas Teacher Scholarship Program to the U.S. Treasury	400,000
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Section 105. The sum of \$230,000,000, or so much thereof as may be necessary, is appropriated from the Federal Student Loan Fund to the Illinois Student Assistance Commission for distribution when necessary as a result of the following: for guarantees of loans that are uncollectible, for collection payments to the Student Loan Operating Fund as required under agreements with the United States Secretary of Education, for payment to the Student Loan Operating Fund for Default Aversion Fees, for transfers to the U.S. Treasury, or for other distributions as necessary and provided for under the Federal Higher Education Act.

Section 110. The sum of \$15,000,000, or so much thereof as may be necessary, is appropriated from the Federal Student Incentive Trust Fund to the Illinois Student Assistance Commission for allowable uses of federal grant funds related to college access, outreach, and training, including but not limited to funds received under the federal Gaining Early Awareness and Readiness for Undergraduate Program.

Section 115. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from the Federal Student Incentive Trust Fund to the Illinois Student Assistance Commission for the John R. Justice Student Loan Repayment Program.

ARTICLE 106

Section 5. The amount of \$65,004,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Illinois State University to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 107

Section 1. The sum of \$192,828,000, or so much thereof as may be necessary, is appropriated from the McCormick Place Expansion Project Fund to the Metropolitan Pier and Exposition Authority for debt service on the Authority's McCormick Place Expansion Project Bonds, issued pursuant to the "Metropolitan Pier and Exposition Authority Act", as amended, and related trustee and legal expenses.

Section 5. The sum of \$15,000,000, or so much thereof as may be necessary, is appropriated to the Metropolitan Pier and Exposition Authority from the Metropolitan Pier and Exposition Authority Incentive Fund for Fiscal Year 2018 for certified incentives paid to conventions, meetings and trade shows held at the McCormick Place Convention Center and Navy Pier complexes during Fiscal Year 2018.

Section 10. The sum of \$14,200,000, or so much thereof as may be necessary, is appropriated to the Metropolitan Pier and Exposition Authority from the Chicago Travel Industry Promotion Fund for a grant to Choose Chicago.

ARTICLE 108

Section 1. The amount of \$81,983,470, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Northern Illinois University to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 5. The sum of \$36,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of Northern Illinois University for scholarship grant awards.

ARTICLE 109

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the General Revenue Fund for the objects and purposes hereinafter named to meet the ordinary and contingent expenses of the State Employees' Retirement System:

SOCIAL SECURITY DIVISION

For Personal Services.....	54,200
For State Contributions to Social Security.....	4,200
For Contractual Services.....	16,700
For Travel.....	1,200
For Commodities.....	100
For Printing.....	0
For Equipment.....	0
For Electronic Data Processing.....	500
For Telecommunications Services.....	300
Total	\$77,200

CENTRAL OFFICE

For Employee Retirement Contributions Paid by Employer for Prior Fiscal Years.....	0
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ARTICLE 110

Section 1. The sum of \$1,512,971,850, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Trustees of the State Employees' Retirement System of Illinois for the State's contribution, as provided by law.

Section 5. The sum of \$146,766,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Trustees of the Judges Retirement System of Illinois for the State's contribution, as provided by law.

Section 10. The sum of \$26,679,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Trustees of the General Assembly Retirement System for the State's contribution, as provided by law.

ARTICLE 111

Section 5. The amount of \$1,176,200, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Universities Civil Service System to meet its operational

expenses for the fiscal year ending June 30, 2018.

ARTICLE 112

Section 1. The sum of \$1,598,685,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Trustees of the State Universities Retirement System for the State’s contribution, as provided by law.

Section 5. The sum of \$155,000,000, or so much thereof as may be necessary, is appropriated from the State Pensions Fund to the Board of Trustees of the State Universities Retirement System pursuant to the provisions of Section 8.12 of the State Finance Act.

Section 10. The sum of \$4,133,336, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the State Universities Retirement System for deposit into the Community College Health Insurance Security Fund for the State’s contributions, as required by law.

ARTICLE 113

Section 5. The sum of \$4,500,000, or so much thereof as may be necessary, is appropriated from the Supreme Court Historic Preservation Fund to the Supreme Court Historic Preservation Commission for historic preservation purposes.

ARTICLE 114

Section 5. The sum of \$5,166,700, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Legislative Information System to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The following sum, or so much of that amount as may be necessary, is appropriated from the General Assembly Computer Equipment Revolving Fund to the Legislative Information System:

For Purchase, Maintenance, and Rental of General Assembly Electronic Data Processing Equipment and for other operational purposes of the General Assembly 1,600,000

Section 15. The sum of \$2,160,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Legislative Printing Unit to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 30. The sum of \$2,489,400, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Legislative Reference Bureau to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 115

Section 1. The sum of \$611,990, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Deaf and Hard of Hearing Commission for operational expenses of the fiscal year ending June 30, 2018.

Section 5. The sum of \$200,000, or so much thereof as may be necessary, is appropriated from the Interpreters for the Deaf Fund to the Deaf and Hard of Hearing commission for administration and enforcement of the Interpreter for the Deaf Licensure Act of 2007.

ARTICLE 116

Section 1. The sum of \$1,361,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Southwestern Illinois Development Authority for replenishment of a draw on the debt service reserve fund backing bonds issued on behalf of Laclede Steel-Illinois.

ARTICLE 117

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to the Judicial Inquiry Board to meet its ordinary and contingent expenses for the fiscal year ending June 30, 2018:

For Personal Services.....	329,500
For State Contribution to State Employees' Retirement System.....	0
For Retirement – Pension pick-up.....	12,500
For State Contribution to Social Security.....	24,000
For Contractual Services.....	303,600
For Travel.....	7,600
For Commodities.....	1,500
For Printing.....	1,500
For Equipment.....	1,500
For EDP.....	0
For Telecommunications.....	5,300
For Operations of Auto Equipment.....	<u>1,900</u>
Total.....	\$688,900

ARTICLE 118

Section 5. In addition to other sums appropriated, the sum of \$344,821,200, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Supreme Court for operational expenses, awards, grants, permanent improvements and probation reimbursements for the fiscal year ending June 30, 2018.

Section 10. The sum of \$29,131,200, or so much thereof as may be necessary, is appropriated from the Mandatory Arbitration Fund to the Supreme Court for Mandatory Arbitration Programs.

Section 15. The sum of \$708,800, or so much thereof as may be necessary, is appropriated from the Foreign Language Interpreter Fund to the Supreme Court for the Foreign Language Interpreter Program.

Section 20. The sum of \$1,032,500, or so much thereof as may be necessary, is appropriated from the Lawyers' Assistance Program Fund to the Supreme Court for lawyers' assistance programs.

Section 25. The sum of \$13,793,900, or so much thereof as may be necessary, is appropriated from the Supreme Court Special Purposes Fund to the Supreme Court for the oversight and management of electronic filing, case management systems, and committees and commissions of the Supreme Court.

ARTICLE 119

Section 5. The sum of \$29,301,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Attorney General to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The sum of \$1,400,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Attorney General for disbursement to the Illinois Equal Justice Foundation for use as provided in the Illinois Equal Justice Act.

Section 15. The sum of \$1,000,000, or so much thereof as is available for use by the Attorney General, is appropriated to the Attorney General from the Illinois Gaming Law Enforcement Fund for State law enforcement purposes.

Section 20. The sum of \$13,200,000, or so much thereof as may be necessary, is appropriated from the Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund to the Office of the Attorney General for use, subject to pertinent court order or agreement, in the performance of

any function pertaining to the exercise of the duties of the Attorney General, including State law enforcement and public education.

Section 25. The sum of \$1,700,000, or so much thereof as may be necessary, is appropriated from the Illinois Charity Bureau Fund to the Office of the Attorney General to enforce the provisions of the Solicitation for Charity Act and to gather and disseminate information about charitable trustees and organizations to the public.

Section 30. The sum of \$7,000,000, or so much thereof as may be necessary, is appropriated from the Attorney General Whistleblower Reward and Protection Fund to the Office of the Attorney General for ordinary and contingent expenses, including State law enforcement purposes.

Section 35. The sum of \$11,300,000, or so much thereof as may be necessary, is appropriated from the Attorney General's State Projects and Court Ordered Distribution Fund to the Attorney General for payment of interagency agreements, for court-ordered distributions to third parties, and, subject to pertinent court order, for performance of any function pertaining to the exercise of the duties of the Attorney General, including State law enforcement and public education.

Section 40. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes named in this Section, are appropriated to the Attorney General to meet the ordinary and contingent expenses of the Attorney General:

OPERATIONS	
Payable from the Violent Crime Victims Assistance Fund:	
For Personal Services	1,794,500
For State Contribution to State Employees'	
Retirement System	969,300
For State Contribution to Social Security	137,300
For Group Insurance	782,000
For Operational Expenses, Crime Victims	
Services Division	150,000
For Operational Expenses, Automated Victim Notification System	800,000
For Awards and Grants under the Violent Crime Victims Assistance Act	<u>7,000,000</u>
Total	<u>\$11,633,100</u>

Section 45. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Attorney General Federal Grant Fund to the Office of the Attorney General for funding for federal grants.

Section 50. The sum of \$500,000, or so much thereof as may be necessary, is appropriated to the Office of the Attorney General from the Domestic Violence Fund pursuant to Public Act 95-711 for grants to public or private nonprofit agencies for the purposes of facilitating or providing free domestic violence legal advocacy, assistance, or services to victims of domestic violence who are married or formerly married or parties or former parties to a civil union related to order of protection proceedings, or other proceedings for civil remedies for domestic violence.

Section 55. The sum of \$2,500,000, or so much thereof as may be necessary, is appropriated from the Attorney General Tobacco Fund to the Office of the Attorney General for the oversight, enforcement, and implementation of the Master Settlement Agreement entered in the case of People of the State of Illinois v. Philip Morris, et al (Circuit Court of Cook County, No. 96L13146), for the administration and enforcement of the Tobacco Product Manufacturers' Escrow Act, for the handling of tobacco-related litigation, and for other law enforcement activities of the Attorney General.

Section 60. The sum of \$250,000, or so much thereof as maybe necessary, is appropriated from the Attorney General Sex Offender Awareness, Training, and Education Fund to the Office of the Attorney General to administer the I-SORT program and to alert and educate the public, victims, and witnesses of their rights under various victim notification laws and for training law enforcement agencies, State's Attorneys, and medical providers regarding their legal duties concerning the prosecution and investigation of sex offenses.

Section 70. The sum of \$1,400,000, or so much thereof as may be necessary, is appropriated from the Access to Justice Fund to the Office of the Attorney General for disbursement to the Illinois Equal Justice Foundation pursuant to the Access to Justice Act.

ARTICLE 120

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Insurance Producer Administration Fund to the Department of Insurance:

PRODUCER ADMINISTRATION

For Personal Services	8,222,000
For State Contributions to the State Employees' Retirement System.....	4,441,000
For State Contributions to Social Security	629,000
For Group Insurance	2,952,000
For Contractual Services.....	1,850,000
For Travel	125,000
For Commodities	17,500
For Printing.....	17,500
For Equipment.....	47,500
For Electronic Data Processing.....	2,571,300
For Telecommunications Services	230,000
For Operation of Auto Equipment	5,000
For Refunds	<u>100,000</u>
Total	\$21,207,800

Section 10. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Insurance Producer Administration Fund to the Department of Insurance for costs and expenses related to or in support of Get Covered Illinois.

Section 15. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the Insurance Producer Administration Fund to the Department of Insurance for costs and expenses related to or in support of the agency's operations.

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Insurance Financial Regulation Fund to the Department of Insurance:

FINANCIAL REGULATION

For Personal Services.....	10,150,000
For State Contributions to the State Employees' Retirement System.....	5,482,000
For State Contributions to Social Security	776,000
For Group Insurance	2,880,000
For Contractual Services.....	1,850,000
For Travel	150,000
For Commodities	17,500
For Printing.....	17,500
For Equipment.....	47,500
For Electronic Data Processing.....	1,391,300
For Telecommunications Services	215,000
For Operation of Auto Equipment	5,000
For Refunds	<u>49,000</u>
Total	\$23,030,800

Section 25. The sum of \$250,000, or so much thereof as may be necessary, is appropriated from the Insurance Financial Regulation Fund to the Department of Insurance for costs and expenses related to or in support of the agency's operations.

Section 30. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the George Bailey Memorial Fund to the Department of Insurance for grants and expenses related to or in support of the George Bailey Memorial Program.

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Public Pension Regulation Fund to the Department of Insurance:

PENSION DIVISION

For Personal Services.....	962,000
For State Contributions to the State	
Employees' Retirement System.....	520,000
For State Contributions to Social Security	74,000
For Group Insurance	360,000
For Contractual Services.....	25,000
For Travel	30,000
For Commodities	2,500
For Printing.....	2,500
For Equipment	5,000
For Telecommunications Services	<u>2,500</u>
Total	\$1,983,500

Section 40. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the Public Pension Regulation Fund to the Department of Insurance for costs and expenses related to or in support of the agency's operations.

Section 45. The sum of \$950,000, or so much thereof as may be necessary, is appropriated from the Illinois Workers' Compensation Commission Operations Fund to the Department of Insurance for costs associated with the administration and operations of the Insurance Fraud Division of the Illinois Workers' Compensation Commission's Anti-Fraud Program.

ARTICLE 121

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Financial Institution Fund to the Department of Financial and Professional Regulation:

For Personal Services.....	3,691,500
For State Contributions to the State	
Employees' Retirement System.....	1,993,900
For State Contributions to Social Security	282,400
For Group Insurance	984,000
For Contractual Services.....	15,000
For Travel	228,300
For Refunds	<u>3,400</u>
Total	\$7,198,500

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Credit Union Fund to the Department of Financial and Professional Regulation:

CREDIT UNION

For Personal Services.....	2,175,700
For State Contributions to State	
Employees' Retirement System.....	1,175,200
For State Contributions to Social Security	166,500
For Group Insurance	600,000
For Contractual Services.....	40,000
For Travel	240,700
For Refunds	<u>1,000</u>
Total	\$4,399,100

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Bank and Trust Company Fund to the Department of Financial and Professional Regulation:

DOMESTIC AND FOREIGN COMMERCIAL BANK REGULATION

For Personal Services.....	9,288,400
For State Contribution to State	
Employees' Retirement System.....	5,017,000
For State Contributions to Social Security.....	710,600
For Group Insurance.....	2,304,000
For Contractual Services.....	230,000
For Travel.....	1,008,400
For Refunds.....	2,900
For Operational Expenses of the	
Division of Banking.....	250,000
For Corporate Fiduciary Receivership.....	<u>235,000</u>
Total	\$19,046,300

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Pawnbroker Regulation Fund to the Department of Financial and Professional Regulation:

PAWNBROKER REGULATION

For Personal Services.....	108,000
For State Contributions to State	
Employees' Retirement System.....	58,400
For State Contributions to Social Security.....	8,300
For Group Insurance.....	24,000
For Contractual Services.....	2,000
For Travel.....	5,000
For Refunds.....	<u>1,000</u>
Total	\$206,700

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Residential Finance Regulatory Fund to the Department of Financial and Professional Regulation:

MORTGAGE BANKING AND THRIFT REGULATION

For Personal Services.....	1,899,700
For State Contributions to State	
Employees' Retirement System.....	1,026,100
For State Contributions to Social Security.....	145,400
For Group Insurance.....	552,000
For Contractual Services.....	60,000
For Travel.....	60,000
For Refunds.....	<u>4,900</u>
Total	\$3,748,100

Section 30. The sum of \$600,000, or so much thereof as may be necessary, is appropriated from the Savings Bank Regulatory Fund to the Department of Financial and Professional Regulation for the ordinary and contingent expenses of the Department of Financial and Professional Regulation and the Division of Banking, or their successors, in administering and enforcing the Illinois Savings and Loan Act of 1985, the Savings Bank Act, and other laws, rules, and regulations as may apply to the administration and enforcement of the foregoing laws, rules, and regulations, as amended from time to time.

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Real Estate License Administration Fund to the Department of Financial and Professional Regulation:

REAL ESTATE LICENSING AND ENFORCEMENT

For Personal Services.....	3,354,300
For State Contributions to State	

Employees' Retirement System.....	1,811,800
For State Contributions to Social Security	256,700
For Group Insurance.....	936,000
For Contractual Services.....	40,000
For Travel	65,000
For Refunds	<u>7,800</u>
Total	\$6,471,600

Section 40. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Appraisal Administration Fund to the Department of Financial and Professional Regulation:

APPRAISAL LICENSING

For Personal Services.....	382,900
For State Contributions to State	
Employees' Retirement System.....	206,900
For State Contributions to Social Security	29,300
For Group Insurance.....	120,000
For Contractual Services.....	20,000
For Travel	11,000
For forwarding real estate appraisal fees to the federal government	330,000
For Refunds	<u>2,900</u>
Total	\$1,103,000

Section 45. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Home Inspector Administration Fund to the Department of Financial and Professional Regulation:

HOME INSPECTOR REGULATION

For Personal Services.....	53,400
For State Contributions to State	
Employees' Retirement System.....	28,900
For State Contributions to Social Security	4,100
For Group Insurance.....	24,000
For Contractual Services.....	3,000
For Travel	2,000
For Refunds	<u>1,000</u>
Total	\$116,400

Section 50. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the General Professions Dedicated Fund to the Department of Financial and Professional Regulation:

GENERAL PROFESSIONS

For Personal Services.....	1,965,300
For State Contributions to State	
Employees' Retirement System.....	1,061,600
For State Contributions to Social Security	150,400
For Group Insurance.....	624,000
For Contractual Services.....	150,000
For Travel	25,000
For Refunds	<u>30,100</u>
Total	\$4,006,400

Section 55. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Illinois State Dental Disciplinary Fund to the Department of Financial and Professional Regulation:

For Personal Services.....	606,000
For State Contributions to State	
Employees' Retirement System.....	327,400
For State Contributions to Social Security	46,400

For Group Insurance	192,000
For Contractual Services	80,000
For Travel	9,600
For Refunds	<u>2,400</u>
Total	\$1,263,800

Section 60. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Illinois State Medical Disciplinary Fund to the Department of Financial and Professional Regulation:

For Personal Services	2,110,500
For State Contributions to State Employees' Retirement System	1,140,000
For State Contributions to Social Security	161,500
For Group Insurance	600,000
For Contractual Services	300,000
For Travel	20,000
For Refunds	<u>25,000</u>
Total	\$4,357,000

Section 65. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Optometric Licensing and Disciplinary Board Fund to the Department of Financial and Professional Regulation:

For Personal Services	130,600
For State Contributions to State Employees' Retirement System	70,600
For State Contributions to Social Security	10,000
For Group Insurance	48,000
For Contractual Services	60,000
For Travel	5,000
For Refunds	<u>2,400</u>
Total	\$326,600

Section 70. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Design Professionals Administration and Investigation Fund to the Department of Financial and Professional Regulation:

For Personal Services	482,800
For State Contributions to State Employees' Retirement System	260,800
For State Contributions to Social Security	37,000
For Group Insurance	168,000
For Contractual Services	70,000
For Travel	10,000
For Refunds	<u>2,400</u>
Total	\$1,031,000

Section 75. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Illinois State Pharmacy Disciplinary Fund to the Department of Financial and Professional Regulation:

For Personal Services	860,500
For State Contributions to State Employees' Retirement System	464,800
For State Contributions to Social Security	65,900
For Group Insurance	216,000
For Contractual Services	112,500
For Travel	10,000
For Refunds	<u>11,600</u>
Total	\$1,741,300

Section 80. The following named amounts, or so much thereof as may be necessary,

respectively, are appropriated from the Illinois State Podiatric Disciplinary Fund to the Department of Financial and Professional Regulation:

For Contractual Services.....	2,000
For Travel	2,000
For Refunds	<u>1,000</u>
Total	\$5,000

Section 85. The sum of \$650,000, or so much thereof as may be necessary, is appropriated from the Registered Certified Public Accountants' Administration and Disciplinary Fund to the Department of Financial and Professional Regulation for the administration of the Registered CPA Program.

Section 90. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Nursing Dedicated and Professional Fund to the Department of Financial and Professional Regulation:

For Personal Services.....	979,800
For State Contributions to State Employees' Retirement System.....	529,300
For State Contributions to Social Security	75,000
For Group Insurance	288,000
For Contractual Services.....	127,100
For Travel	12,000
For Refunds	<u>9,700</u>
Total	\$2,020,900

Section 95. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the Nursing Dedicated and Professional Fund to the Department of Financial and Professional Regulation for the establishment and operation of an Illinois Center for Nursing.

Section 100. The sum of \$300, or so much thereof as may be necessary, is appropriated from the Professional Regulation Evidence Fund to the Department of Financial and Professional Regulation for all costs associated with conducting covert activities, including equipment and other operational expenses.

Section 105. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated from the Professions Indirect Cost Fund to the Department of Financial and Professional Regulation:

For Personal Services.....	9,568,100
For State Contributions to State Employees' Retirement System.....	5,168,100
For State Contributions to Social Security	732,000
For Group Insurance	3,000,000
For Contractual Services.....	8,492,700
For Travel	60,000
For Commodities	60,000
For Printing.....	20,000
For Equipment.....	20,000
For Electronic Data Processing.....	0
For Telecommunications Services	577,600
For Operation of Auto Equipment	50,000
For Ordinary and Contingent Expenses of the Department	<u>7,286,800</u>
Total	\$35,035,300

Section 110. The sum of \$1,200,000, or so much thereof as may be necessary, is appropriated from the Cemetery Oversight Licensing and Disciplinary Fund to the Department of Financial and Professional Regulation for all costs associated with administration of the Cemetery Oversight Act.

Section 115. The sum of \$393,700, or so much thereof as may be necessary, is appropriated

from the Community Association Manager Licensing and Disciplinary Fund to the Department of Financial and Professional Regulation for all costs associated with administration of the Community Association Manager Licensing and Disciplinary Act.

Section 120. The sum of \$19,000, or so much thereof as may be necessary, is appropriated to the Department of Financial and Professional Regulation from the Real Estate Research and Education Fund for costs associated with the operation of the Office of Real Estate Research at the University of Illinois.

Section 125. The sum of \$225,000, or so much thereof as may be necessary, is appropriated from the Athletics Supervision and Regulation Fund to the Department of Financial and Professional Regulation for all costs associated with administration of the Boxing and Full-contact Martial Arts Act.

Section 130. The sum of \$1,200,000, or so much thereof as may be necessary, is appropriated from the Compassionate Use of Medical Cannabis Fund to the Department of Financial and Professional Regulation for all costs associated with operational expenses of the department in relation to the regulation of medical marijuana.

ARTICLE 122

Section 5. The following named amounts, or so much of those amounts as may be necessary, respectively, are appropriated to the Auditor General to meet the ordinary and contingent expenses of the Office of the Auditor General, as provided in the Illinois State Auditing Act:

For Personal Services:

For Regular Positions.....	\$5,273,500
Employee Contribution to Retirement System by Employer	0
For State Contribution to Social Security	403,800
For Contractual Services.....	604,200
For Travel.....	0
For Commodities	19,000
For Printing	19,000
For Equipment.....	23,750
For Electronic Data Processing.....	47,450
For Telecommunications	71,250
For Operation of Auto Equipment	4,750
Total	\$6,466,700

Section 10. The sum of \$25,398,600, or so much of that amount as may be necessary, is appropriated to the Auditor General from the Audit Expense Fund for administrative and operations expenses and audits, studies, investigations, and expenses related to actuarial services.

ARTICLE 123

Section 2. The sum of \$66,187,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Central Management Services for ordinary and contingent expenses.

Section 3. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named are appropriated to the Department of Central Management Services:

PAYABLE FROM GENERAL REVENUE FUND

For payment of claims, including prior years claims, under the Representation and Indemnification in Civil Lawsuits Act.....	1,145,300
For auto liability, adjusting and Administration of claims, loss control and prevention services,	

and auto liability claims, including prior	
years claims	1,360,200
For Wage Claims	1,900,000
For Governor's and Vito Marzullo's	
Internship programs	572,900
For Nurses' Tuition.....	80,800
For State Government Suggestion Box Awards.....	30,000
For the Upward Mobility Program	4,750,000
For Bureau of Administrative Hearings.....	<u>5,700,000</u>
Total	\$15,539,200

PAYABLE FROM FACILITIES MANAGEMENT REVOLVING FUND

For Personal Services.....	700,000
For State Contributions to State	
Employees' Retirement System.....	400,000
For State Contributions to Social	
Security.....	50,000
For Group Insurance	300,000
For Contractual Services.....	70,500
For Travel	9,000
For Commodities	1,000
For Printing.....	1,000
For Electronic Data Processing.....	104,500
For Telecommunications.....	9,500
For Equipment	<u>1,000</u>
Total.....	\$1,646,500

PAYABLE FROM PROFESSIONAL SERVICES FUND

For Professional Services including	
Administrative and Related Costs	45,000,000

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named are appropriated to the Department of Central Management Services:

PAYABLE FROM STATE EMPLOYEES DEFERRED
COMPENSATION PLAN FUND

For expenses related to the administration	
of the State Employees' Deferred	
Compensation Plan	1,600,000

Section 45. The following named amounts, or so much thereof as may be necessary, is appropriated from the Facilities Management Revolving Fund to the Department of Central Management Services for expenses related to the following:

PAYABLE FROM FACILITIES MANAGEMENT REVOLVING FUND

For Personal Services.....	21,173,100
For State Contributions to State	
Employees' Retirement System	9,845,400
For State Contributions to Social	
Security.....	1,619,600
For Group Insurance	6,089,600
For Contractual Services.....	168,730,400
For Travel	38,700
For Commodities	397,900
For Printing.....	100
For Equipment	65,200
For Electronic Data Processing.....	622,900
For Telecommunications.....	273,500
For Operation of Auto Equipment	149,000
For Lump Sums	<u>45,514,000</u>
Total	\$254,519,400

Section 55. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named to the Department of Central Management Services:

BUREAU OF AGENCY SERVICES	
PAYABLE FROM STATE GARAGE REVOLVING FUND	
For Personal Services.....	11,575,600
For State Contributions to State	
Employees' Retirement System.....	5,278,300
For State Contributions to Social	
Security.....	885,600
For Group Insurance.....	4,060,000
For Contractual Services.....	2,350,000
For Travel.....	20,000
For Commodities.....	85,000
For Printing.....	15,000
For Equipment.....	12,946,500
For Electronic Data Processing.....	372,500
For Telecommunications.....	160,000
For Operation of Auto Equipment.....	34,158,700
For Refunds.....	<u>1,000</u>
Total	\$71,908,200
PAYABLE FROM FACILITIES MANAGEMENT REVOLVING FUND	
For Personal Services.....	287,100
For State Contributions to State	
Employees' Retirement System.....	133,600
For State Contributions to Social	
Security.....	22,000
For Group Insurance.....	96,000
For Contractual Services.....	10,000
For Travel.....	5,000
For Commodities.....	2,500
For Printing.....	2,500
For Equipment.....	500
For Electronic Data Processing.....	6,000
For Telecommunications.....	5,000
For Operation of Auto Equipment.....	<u>2,500</u>
Total	\$572,700
PAYABLE FROM STATE SURPLUS PROPERTY REVOLVING FUND	
For Expenses Related to the Administration	
and Operation of Surplus Property and	
Recycling Programs.....	4,758,700

Section 60. The following named amount, or so much thereof as may be necessary, is appropriated to the Department of Central Management Services:

BUREAU OF COMMUNICATION AND COMPUTER SERVICES	
PAYABLE FROM THE STATISTICAL SERVICES REVOLVING FUND	
For the administration and program	
expenses of the Bureau of	
Communication and Computer Services.....	700,000,000
PAYABLE FROM THE COMMUNICATIONS REVOLVING FUND	
For the administration and program	
expenses of the Bureau of	
Communication and Computer Services.....	200,000,000

ARTICLE 124

Section 5. The following named amounts, or so much thereof as may be necessary,

respectively, for the objects and purposes hereinafter named are appropriated to the Department of Central Management Services:

PAYABLE FROM GENERAL REVENUE FUND	
For Group Insurance	1,415,000,000
PAYABLE FROM ROAD FUND	
For Group Insurance	124,992,000
PAYABLE FROM GROUP INSURANCE PREMIUM FUND	
For Life Insurance Coverage as Elected by Members Per the State Employees Group Insurance Act of 1971	105,452,100
PAYABLE FROM HEALTH INSURANCE RESERVE FUND	
For provisions of Health Care Coverage as Elected by Eligible Members Per the State Employees Group Insurance Act of 1971	6,000,000,000

ARTICLE 125

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named are appropriated to the Department of Central Management Services:

PAYABLE FROM GENERAL REVENUE FUND	
For Group Insurance	1,550,000,000
PAYABLE FROM ROAD FUND	
For Group Insurance	124,992,000
PAYABLE FROM GROUP INSURANCE PREMIUM FUND	
For Life Insurance Coverage as Elected by Members Per the State Employees Group Insurance Act of 1971	105,452,100
PAYABLE FROM HEALTH INSURANCE RESERVE FUND	
For provisions of Health Care Coverage as Elected by Eligible Members Per the State Employees Group Insurance Act of 1971	3,146,000,000

ARTICLE 126

Section 1. The sum of \$416,900, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the State Civil Service Commission to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 127

Section 1. The amount of \$32,165,600, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Chicago State University to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 5. The sum of \$1,600,000, or so much thereof as may be necessary, is appropriated from the Chicago State University Education Improvement Fund to the Board of Trustees of Chicago State University for any expenses incurred by the university.

Section 10. The sum of \$439,900, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Chicago State University as a grant to the Financial Assistance Outreach Center

ARTICLE 128

Section 5. The amount of \$1,311,100, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Governor’s Office of Management and Budget to meet its

operational expenses for the fiscal year ending June 30, 2018.

Section 10. The amount of \$1,580,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Governor's Office of Management and Budget for ordinary and contingent expenses associated with the sale and administration of General Obligation bonds.

Section 15. The amount of \$650,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Governor's Office of Management and Budget for ordinary and contingent expenses associated with the sale and administration of Build Illinois bonds.

Section 20. The amount of \$480,000,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Retirement and Interest Fund to the Governor's Office of Management and Budget for the purpose of making payments to the Trustee under the Master Indenture as defined by and pursuant to the Build Illinois Bond Act.

Section 25. The amount of \$113,400, or so much thereof as may be necessary, is appropriated from the School Infrastructure Fund to the Governor's Office of Management and Budget for operational expenses related to the School Infrastructure Program.

Section 30. The sum of \$14,500,000, or so much thereof as may be necessary, is appropriated from the Illinois Civic Center Bond Retirement and Interest Fund to the Governor's Office of Management and Budget for the principal and interest and premium, if any, on Limited Obligation Revenue bonds issued pursuant to the Metropolitan Civic Center Support Act.

Section 35. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Grant Accountability and Transparency Fund to the Governor's Office of Management and Budget for costs in support of the implementation and administration of the Grant Accountability and Transparency Act and the Budgeting for Results initiative

ARTICLE 129

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the General Revenue Fund to the Board of Higher Education to meet ordinary and contingent expenses for the fiscal year ending June 30, 2018:

For Personal Services.....	2,157,600
For State Contributions to Social Security, for Medicare	31,300
For Contractual Services.....	438,400
For Travel	48,900
For Commodities	10,900
For Printing.....	4,500
For Equipment.....	8,300
For Telecommunications.....	40,000
For Operation of Automotive Equipment.....	3,900
Total	\$2,743,800

Section 10. The sum of \$315,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Board of Higher Education for costs and expenses associated with the administration and enforcement associated with the P-20 Longitudinal Education Data System Act.

Section 25. The sum of \$415,400, or so much thereof as may be necessary, is appropriated from the Nursing Dedicated and Professionals Fund to the Board of Higher Education for competitive grants for nursing schools to increase the number of graduating nurses.

Section 30. The sum of \$6,699,300, or so much thereof as may be necessary, is appropriated from

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the General Revenue Fund to the Board of Higher Education for costs associated with grants and programs administered by the Board of Higher Education.

Section 50. The amount of \$550,000, or so much thereof as may be necessary, is appropriated from the Private Business and Vocational Schools Quality Assurance Fund to the Board of Higher Education as supplemental support for costs and expenses associated with the administration and enforcement of the Private Business and Vocational Schools Act of 2012.

Section 55. The sum of \$5,500,000, or so much thereof as may be necessary, is appropriated from the BHE Federal Grants Fund to the Board of Higher Education to be expended under the terms and conditions associated with the federal contracts and grants moneys received.

Section 60. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the Education Assistance Fund to the Illinois Mathematics and Science Academy to meet ordinary and contingent expenses for the fiscal year ending June 30, 2018:

For Personal Services.....	12,457,100
For State Contributions to State Employees Retirement System	0
For Retirement.....	100
For State Contributions to Social Security, for Medicare	206,700
For Contractual Services.....	4,102,600
For Travel	124,600
For Commodities	307,300
For Equipment.....	561,300
For Electronic Data Processing.....	122,500
For Telecommunications.....	97,800
For Operation of Automotive Equipment.....	<u>50,800</u>
Total	\$18,030,800

Section 65. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated from the IMSA Income Fund to the Illinois Mathematics and Science Academy to meet ordinary and contingent expenses for the fiscal year ending June 30, 2018:

For Personal Services.....	2,261,900
For State Contributions to Social Security, for Medicare	45,900
For Contractual Services.....	569,700
For Travel	151,700
For Commodities	243,200
For Equipment	165,000
For Telecommunications.....	80,000
For Operation of Automotive Equipment.....	5,000
For Refunds	<u>27,600</u>
Total	\$3,550,000

ARTICLE 130

Section 5. The amount of \$1,193,600, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Lieutenant Governor to meet its operational expenses for the fiscal year beginning July 1, 2017.

Section 10. The amount of \$47,500, or so much thereof as may be necessary, is appropriated from the Agricultural Premium Fund to the Office of the Lieutenant Governor for all costs associated with the Rural Affairs Council including any grants or administrative expenses.

ARTICLE 131

Section 5. The amount of \$33,208,900, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of Northeastern Illinois University to meet its operational expenses for the fiscal year ending June 30, 2018.

ARTICLE 132

Section 5. The sum of \$4,720,600, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Governor for operational expenses of the fiscal year ending June 30, 2018

Section 10. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the Governor's Grant Fund to the Office of the Governor to be expended in accordance with the terms and conditions upon which such funds were received and in the exercise of the powers or performance of the duties of the Office of the Governor.

ARTICLE 133

Section 1. The sum of \$456,200, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Procurement Policy Board for its ordinary and contingent expenses.

ARTICLE 134

Section 5. The amount of \$526,313,900, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of the University of Illinois to meet its operational expenses for the fiscal year ending June 30, 2018.

Section 10. The sum of \$14,803,100, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of the University of Illinois for costs and expenses related to or in support of the Prairie Research Institute, in accordance with Public Act 95-0728.

Section 15. The sum of \$39,588,800, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of the University of Illinois for operating costs and expenses related to or in support of the University of Illinois Hospital.

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Board of Trustees of the University of Illinois to meet ordinary and contingent expenses for the fiscal year ending June 30, 2018:

Payable from the Education Assistance Fund:	
For costs associated with the School of	
Labor and Employment Relations:	
For degree programs	483,800
For certificate programs	<u>617,600</u>
Total	\$1,101,400

Section 25. The amount of \$660,600, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Board of Trustees of the University of Illinois for costs associated with the Hispanic Center for Excellence at the Chicago campus.

Section 30. The sum of \$4,338,700, or so much thereof as may be necessary, is appropriated from the Fire Prevention Fund to the Board of Trustees of the University of Illinois for the purpose of maintaining the Illinois Fire Service Institute, paying the Institute's expenses, and providing the facilities and structures incident thereto, including payment to the University for personal services and related costs incurred.

Section 35. The sum of \$250,000, or so much thereof as may be necessary, is appropriated from the State College and University Trust Fund to the Board of Trustees of the University of Illinois

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for scholarship grant awards.

Section 40. The sum of \$200,000, or so much thereof as may be necessary, is appropriated from the Emergency Public Health Fund to the University of Illinois for costs and expenses related to or in support of Emergency Mosquito Abatement.

Section 45. The sum of \$200,000, or so much thereof as may be necessary, is appropriated from the Used Tire Management Fund to the University of Illinois for costs and expenses related to or in support of mosquito research and abatement.

Section 50. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the Hazardous Waste Research Fund to the University of Illinois for its ordinary and contingent expenses.

ARTICLE 135

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Children and Family Services:

ENTIRE AGENCY	
PAYABLE FROM GENERAL REVENUE FUND	
For Personal Services.....	203,772,600
For State Contributions to	
Social Security.....	15,588,700
For Contractual Services.....	24,395,300
For Travel.....	6,550,900
For Commodities.....	454,600
For Printing.....	453,300
For Equipment.....	46,300
For Electronic Data Processing.....	10,263,400
For Telecommunications.....	4,229,200
For Operation of Automotive Equipment.....	<u>170,100</u>
Total	\$265,924,400

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Children and Family Services:

CENTRAL ADMINISTRATION	
PAYABLE FROM GENERAL REVENUE FUND	
For Attorney General Representation	
on Child Welfare Litigation Issues.....	463,300
PAYABLE FROM DCFS SPECIAL PURPOSES TRUST FUND	
For Expenditures of Private Funds	
for Child Welfare Improvements.....	1,389,100
PAYABLE FROM DCFS CHILDREN'S SERVICES FUND	
For AFCARS/SACWIS Information System.....	26,571,200

Section 10. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Children and Family Services:

REGULATION AND QUALITY CONTROL	
PAYABLE FROM GENERAL REVENUE FUND	
For Child Death Review Teams.....	104,000

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services:

CHILD WELFARE	
PAYABLE FROM GENERAL REVENUE FUND	
For Targeted Case Management.....	9,684,800

PAYABLE FROM DCFS CHILDREN'S SERVICES FUND

For Independent Living Initiative 9,300,000

PAYABLE FROM DCFS FEDERAL PROJECTS FUND

For Federal Child Welfare Projects..... 1,299,000

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services:

CHILD PROTECTION

PAYABLE FROM DCFS FEDERAL PROJECTS FUND

For Federal Child Protection Projects 9,695,000

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services:

BUDGET, LEGAL AND COMPLIANCE

PAYABLE FROM GENERAL REVENUE FUND

For Refunds 11,200

PAYABLE FROM DCFS CHILDREN'S SERVICES FUND

For Title IV-E Reimbursement
Enhancement 4,228,800
For SSI Reimbursement 1,513,300
Total \$5,753,300

Section 30. The following named amounts, or so much thereof as may be necessary, respectively, for payments for care of children served by the Department of Children and Family Services:

GRANTS-IN-AID
REGIONAL OFFICES

PAYABLE FROM GENERAL REVENUE FUND

For Foster Homes and Specialized
Foster Care and Prevention..... 195,614,900
For Counseling and Auxiliary Services..... 8,505,100
For Institution and Group Home Care and
Prevention..... 134,166,700
For Services Associated with the Foster
Care Initiative 6,139,900
For Purchase of Adoption and
Guardianship Services 108,006,800
For Health Care Network 1,624,500
For Cash Assistance and Housing
Locator Service to Families in the
Class Defined in the Norman Consent Order 1,313,700
For Youth in Transition Program 866,800
For MCO Technical Assistance and
Program Development 1,376,100
For Pre Admission/Post Discharge
Psychiatric Screening 2,935,900
For Assisting in the Development
of Children's Advocacy Centers..... 1,898,600
For Family Preservation Services 2,143,100
Total \$464,592,100

PAYABLE FROM DCFS CHILDREN'S SERVICES FUND

For Foster Homes and Specialized
Foster Care and Prevention..... 147,551,200
For Cash Assistance and Housing Locator
Services to Families in the
Class Defined in the Norman
Consent Order..... 2,071,300
For Counseling and Auxiliary Services..... 10,547,200
For Institution and Group Home Care and

Prevention.....	69,811,800
For Assisting in the development of Children's Advocacy Centers.....	1,398,200
For Psychological Assessments Including Operations and Administrative Expenses	3,010,100
For Children's Personal and Physical Maintenance	2,856,100
For Services Associated with the Foster Care Initiative	1,477,100
For Purchase of Adoption and Guardianship Services	59,263,300
For Family Preservation Services	25,098,700
For Family Centered Services Initiative.....	16,489,700
For Health Care Network	<u>2,361,400</u>
Total	\$341,936,100

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services for:

GRANTS-IN-AID CENTRAL ADMINISTRATION PAYABLE FROM GENERAL REVENUE FUND	
For Department Scholarship Program.....	1,212,800

Section 40. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services for:

GRANTS-IN-AID CHILD PROTECTION PAYABLE FROM GENERAL REVENUE FUND	
For Protective/Family Maintenance Day Care.....	23,786,900
PAYABLE FROM CHILD ABUSE PREVENTION FUND	
For Child Abuse Prevention.....	300,000

Section 45. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services for:

GRANTS-IN-AID BUDGET, LEGAL AND COMPLIANCE PAYABLE FROM GENERAL REVENUE FUND	
For Tort Claims.....	73,300
PAYABLE FROM DCFS CHILDREN'S SERVICES FUND	
For Tort Claims.....	2,800,000
For all expenditures related to the collection and distribution of Title IV-E reimbursements for counties included in the Title IV-E Juvenile Justice Program	3,000,000

Section 50. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Children and Family Services for:

GRANTS-IN-AID CLINICAL SERVICES PAYABLE FROM DCFS CHILDREN'S SERVICES FUND	
For Foster Care and Adoptive Care Training	10,237,000

ARTICLE 136

Section 1. The sum of \$8,778,600, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Rights for operational expenses of the Department.

Section 5. The sum of \$100,000, or so much thereof as may be necessary, is appropriated from the Department of Human Rights Training and Development Fund to the Department of Human Rights for the purpose of funding expenses associated with administration.

Section 10. The following named sums, or so much thereof as may be necessary, respectively, are appropriated from the Special Projects Division Fund:

For Personal Services.....	2,377,600
For State Contributions to State Employees' Retirement System.....	1,284,200
For State Contributions to Social Security	181,900
For Group Insurance	464,000
For Contractual Services.....	177,000
For Travel	37,000
For Commodities	6,800
For Printing.....	9,300
For Equipment.....	0
For Telecommunications Services	0
Total	\$4,537,800

Section 15. The sum of \$929,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Rights for expenses relating to the investigation and processing of human rights cases, and expenses associated with Elementary and Higher Education processing.

Section 20. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the Department of Human Rights Special Fund to the Department of Human Rights for the purpose of filing expenses associated with the Department of Human Rights.

ARTICLE 137

Section 5. The sum of \$1,770,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Human Rights Commission for operational expenses of the Commission.

Section 10. The sum of \$294,500, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Human Rights Commission for the Illinois Torture Inquiry Relief Commission.

ARTICLE 138

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to meet the ordinary and contingent expenses of the Illinois Council on Developmental Disabilities:

Payable from Council on Developmental

Disabilities Fund:

For Personal Services.....	842,200
For State Contributions to the State Employees' Retirement System.....	454,900
For State Contributions to Social Security.....	64,400
For Group Insurance	276,000
For Contractual Services.....	469,700
For Travel	43,000
For Commodities	30,000
For Printing.....	37,500
For Equipment	15,000
For Electronic Data Processing.....	25,000
For Telecommunications Services	45,000

Total \$2,302,700

Section 5. The amount of \$2,500,000, or so much thereof as may be necessary, is appropriated from the Council on Developmental Disabilities Fund to the Illinois Council on Developmental Disabilities for awards and grants to community agencies and other State agencies.

ARTICLE 139

Section 1. The sum of \$9,517,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Guardianship and Advocacy Commission for operational expenses of the fiscal year ending June 30, 2018.

Section 5. The sum of \$2,177,400, or so much thereof as may be necessary, is appropriated from the Guardianship and Advocacy Fund to the Guardianship and Advocacy Commission for services pursuant to Section 5 of the Guardianship and Advocacy Act.

ARTICLE 140

Section 1-5. The sum of \$20,554,900, or so much thereof as may be necessary, is appropriated to meet the ordinary and contingent expenses of the Office of the State Comptroller.

Section 1-10. The sum of \$1,500,000, or so much thereof as may be necessary, is appropriated to the State Comptroller from the Comptroller's Administrative Fund for the discharge of duties of the office.

Section 1-15. The sum of \$50,300, or so much thereof as may be necessary, is appropriated to the State Comptroller from the State Lottery Fund for expenses in connection with the State Lottery.

ARTICLE 141

Section 5-5. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Office of the State Comptroller for the fiscal year ending June 30, 2018:

For Personal Services and Related Lines:	
Official Court Reporting	26,452,200
For Employee Retirement Contributions	
Paid by the Employer	0
For State Contributions to the State	
Employees' Retirement System	0
For State Contributions to Social	
Security	2,023,600
For Travel:	
For Official Court Reporting	0
For Contractual Services	0
For Commodities	0
For Printing	0
For Equipment	0
For Telecommunications	0
For Electronic Data Processing	0
Total	\$28,475,800

Section 5-10. The sum of \$750,000, or so much thereof as may be necessary, is appropriated to the State Comptroller for ordinary and contingent expenses associated with the payment to official court reporters pursuant to law.

Section 5-11. The sum of \$34,114,300, or so much thereof as may be necessary, is appropriated from the Personal Property Tax Replacement Fund to the State Comptroller for ordinary and contingent expenses associated with the payment to official Court reporters pursuant to law.

ARTICLE 142

Section 15-5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the State Comptroller to pay the elected State officers of the Executive Branch of the State Government, at various rates prescribed by law:

For the Governor.....	177,500
For the Lieutenant Governor.....	135,700
For the Secretary of State.....	156,600
For the Attorney General.....	156,600
For the Comptroller.....	135,700
For the State Treasurer.....	<u>135,700</u>
Total	\$897,800

Section 15-10. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law:

From General Revenue Fund:

Department on Aging	
For the Director.....	115,700
Department of Agriculture	
For the Director.....	0
For the Assistant Director.....	0
Department of Central Management Services	
For the Director.....	142,400
For 2 Assistant Directors.....	242,100
Department of Children and Family Services	
For the Director.....	0
Department of Corrections	
For the Director.....	150,300
For the Assistant Director.....	127,800
Department of Commerce and Economic Opportunity	
For the Director.....	142,400
For the Assistant Director.....	121,100
Environmental Protection Agency	
For the Director.....	133,300
Department of Financial and Professional Regulation	
For the Secretary.....	0
For the Director.....	0
For the Director.....	0
Department of Human Services	
For the Secretary.....	150,300
For 2 Assistant Secretaries.....	255,500
Department of Insurance	
For the Director.....	0
Department of Juvenile Justice	
For the Director.....	120,400
Department of Labor	
For the Director.....	124,100
For the Assistant Director.....	113,200
For the Chief Factory Inspector.....	52,200
For the Superintendent of Safety Inspection and Education.....	57,400
Department of State Police	
For the Director.....	132,600
For the Assistant Director.....	113,200
Department of Military Affairs	
For the Adjutant General.....	115,700
For two Chief Assistants to the	

Adjutant General.....	197,100
Department of Lottery	
For the Superintendent.....	0
Department of Natural Resources	
For the Director	0
For the Assistant Director	0
For six Mine Officers.....	94,000
For four Miners' Examining Officers	51,700
Illinois Labor Relations Board	
For the Chairman	104,400
For four State Labor Relations Board members	375,800
For two Local Labor Relations Board members	187,800
For the Local Labor Relations Board Chairman	94,000
Department of Healthcare and Family Services	
For the Director	142,400
For the Assistant Director	121,100
Department of Public Health	
For the Director	150,300
For the Assistant Director	127,800
Department of Revenue	
For the Director	142,400
For the Assistant Director	121,100
Property Tax Appeal Board	
For the Chairman	64,800
For four members	208,800
Department of Veterans' Affairs	
For the Director	115,700
For the Assistant Director	98,600
Civil Service Commission	
For the Chairman	30,500
For four members	101,300
Commerce Commission	
For the Chairman	134,100
For four members	468,200
Court of Claims	
For the Chief Judge.....	65,000
For the six Judges	359,600
State Board of Elections	
For the Chairman	58,500
For the Vice-Chairman	48,100
For six members	225,500
Illinois Emergency Management Agency	
For the Director	0
For the Assistant Director	0
Department of Human Rights	
For the Director	115,700
Human Rights Commission	
For the Chairman	52,200
For twelve members.....	563,600
Illinois Workers' Compensation Commission	
For the Chairman	0
For nine members	0
Liquor Control Commission	
For the Chairman	39,000
For six members	204,400
For the Secretary.....	37,600
For the Chairman and one member as	

designated by law, \$200 per diem for work on a license appeal commission.....	55,000
Executive Ethics Commission	
For nine members	338,200
Illinois Power Agency	
For the Director	0
Pollution Control Board	
For the Chairman	121,100
For four members	468,200
Prisoner Review Board	
For the Chairman	95,900
For fourteen members of the Prisoner Review Board	1,202,500
Secretary of State Merit Commission	
For the Chairman	0
For four members	51,700
Educational Labor Relations Board	
For the Chairman	104,400
For four members	375,800
Department of State Police	
For five members of the State Police Merit Board, \$237 per diem, whichever is applicable in accordance with law, for a maximum of 100 days each	118,500
Department of Transportation	
For the Secretary	0
For the Assistant Secretary	0
Office of Small Business Utility Advocate	
For the small business utility advocate.....	0
Total	\$10,242,100

Section 15-15. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the State Comptroller to pay certain officers of the Legislative Branch of the State Government, at the various rates prescribed by law:

Office of Auditor General	
For the Auditor General	149,100
For two Deputy Auditor Generals	213,200
Total	\$272,300
Officers and Members of General Assembly	
For salaries of the 118 members of the House of Representatives at a base salary of \$67,836.....	7,766,100
For salaries of the 59 members of the Senate at a base salary of \$67,836.....	3,947,800
Total	\$11,713,900
For additional amounts, as prescribed by law, for party leaders in both chambers as follows:	
For the Speaker of the House, the President of the Senate and Minority Leaders of both Chambers	104,900
For the Majority Leader of the House.....	22,200
For the eleven assistant majority and minority leaders in the Senate	216,800
For the twelve assistant majority and minority leaders in the House.....	206,900
For the majority and minority	

caucus chairmen in the Senate	39,500
For the majority and minority conference chairmen in the House	34,500
For the two Deputy Majority and the two Deputy Minority leaders in the House	75,600
For chairmen and minority spokesmen of standing committees in the Senate except the Committee on Assignments.....	532,000
For chairmen and minority spokesmen of standing and select committees in the House	<u>906,400</u>
Total	\$2,138,800
For per diem allowances for the members of the Senate, as provided by law	400,000
For per diem allowances for the members of the House, as provided by law	800,000
For mileage for all members of the General Assembly, as provided by law	<u>450,000</u>
Total	\$1,650,000

Section 15-20. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law:

Department of Agriculture	
For the Director	
From Weights and Measures Fund.....	133,300
For the Assistant Director	
From Weights and Measures Fund.....	113,200
Department of Children and Family Services	
For the Director	
From DCFS Children’s Services Fund.....	150,300
Illinois Emergency Management Agency	
For the Director	
From Nuclear Safety Emergency Preparedness Fund	129,000
For the Assistant Director	
From Radiation Protection Fund.....	115,700
Department of Financial and Professional Regulation	
From the Professions Indirect Cost Fund	
For the Secretary	135,100
For the Director	115,700
For the Director	124,100
From the Real Estate License Administration Fund	
For the Director	124,100
Illinois Power Agency	
For the Director	
From the Illinois Power Agency Operations Fund	103,800
Department of Insurance	
For the Director	
From Insurance Producer Administration Fund	135,100
Department of Lottery	
For the Superintendent	
From State Lottery Fund.....	142,000
Department of Natural Resources	

Payable from Park and Conservation Fund	
For the Director	133,300
For the Assistant Director	124,600
Payable from Coal Mining Regulatory Fund	
For six Mine Officers.....	0
For four Miners' Examining Officers.....	0
Department of Transportation	
Payable from Road Fund	
For the Secretary.....	150,300
For the Assistant Secretary	127,800
Illinois Workers' Compensation Commission	
Payable from IWCC Operations Fund	
For the Chairman	125,300
For nine members	1,078,600
Office of the State Fire Marshal	
For the State Fire Marshal:	
From Fire Prevention Fund.....	115,700
Illinois Racing Board	
For eleven members of the Illinois	
Racing Board, \$300 per diem to a	
maximum \$12,527 as prescribed by law:	
From the Horse Racing Fund.....	137,800
Department of Employment Security	
Payable from Title III Social Security and	
Employment Service Fund:	
For the Director	142,400
For five members of the Board	
of Review.....	75,000
Department of Financial and Professional Regulation	
Payable from Bank and Trust Company Fund:	
For the Director.....	136,300
Department of Innovation and Technology	
Payable from the Technology Management Revolving Fund	
For the Secretary.....	150,300
Subtotals:	
Weights and Measures.....	246,500
DCFS Children's Services Fund.....	150,300
Nuclear Safety Emergency Preparedness Fund.....	129,000
Radiation Protection Fund.....	115,700
Professions Indirect Cost Fund.....	374,900
Illinois Power Agency Operations Fund.....	103,800
Insurance Producer Administration Fund.....	135,100
State Lottery Fund.....	142,000
Park and Conservation Fund.....	257,900
Coal Mining Regulatory Fund.....	0
Road Fund.....	278,100
IWCC Operations Fund.....	1,203,900
Fire Prevention.....	115,700
Horse Racing.....	137,800
Bank and Trust Company Fund.....	136,300
Title III Social Security and	
Employment Service Fund.....	217,400
Technology Management Revolving Fund.....	150,300
Real Estate License Administration Fund.....	124,100
Total	\$4,018,800

Section 15-25. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the State Comptroller

in connection with the payment of salaries for officers of the Executive and Legislative Branches of State Government:

For State Contribution to State Employees'

Retirement System:

From Horse Racing Fund.....	58,400
From Fire Prevention Fund.....	49,000
From Bank and Trust Company Fund.....	57,700
From Title III Social Security and Employment Service Fund.....	92,100
From Weights and Measures.....	104,400
From DCFS Children's Services Fund.....	63,700
From Nuclear Safety Emergency Preparedness Fund.....	54,600
From Radiation Protection Fund.....	49,000
From Professions Indirect Cost Fund. 158,700.....	From
Illinois Power Agency Operations Fund.....	44,000
From Insurance Producer Administration Fund.....	57,200
From State Lottery Fund.....	60,200
From Park and Conservation Fund.....	109,200
From Coal Mining Regulatory Fund.....	0
From Road Fund.....	117,700
From IWCC Operations Fund.....	509,700
From Technology Management Revolving Fund.....	81,200
From Real Estate License Administration Fund.....	67,100
Total	\$1,733,900

For State Contribution to Social Security:

From General Revenue Fund.....	1,167,500
From Horse Racing Fund.....	10,600
From Fire Prevention Fund.....	8,900
From Bank and Trust Company Fund.....	9,300
From Title III Social Security and Employment Service Fund.....	15,100
From Weights and Measures.....	17,900
From DCFS Children's Services Fund.....	9,500
From Nuclear Safety Emergency Preparedness Fund.....	9,200
From Radiation Protection Fund.....	8,900
From Professions Indirect Cost Fund.....	27,200
From Illinois Power Agency Operations Fund.....	8,000
From Insurance Producer Administration Fund.....	9,300
From State Lottery Fund.....	9,400
From Park and Conservation Fund.....	18,300
From Coal Mining Regulatory Fund.....	0
From Road Fund.....	18,600
From IWCC Operations Fund.....	90,000
From Technology Management Revolving Fund.....	11,500
From Real Estate License Administration Fund.....	9,500
Total	\$1,458,700

For Group Insurance:

From Fire Prevention Fund.....	23,000
From Bank and Trust Company Fund.....	23,000
From Title III Social Security and Employment Service Fund.....	23,000
From Weights and Measures.....	46,000
From DCFS Children's Services Fund.....	23,000
From Nuclear Safety Emergency Preparedness Fund.....	23,000
From Radiation Protection Fund.....	23,000
From Professions Indirect Cost Fund.....	69,000
From Illinois Power Agency Operations Fund.....	23,000
From Insurance Producer Administration Fund.....	23,000

From State Lottery Fund.....	23,000
From Park and Conservation Fund.....	46,000
From Coal Mining Regulatory Fund.....	0
From Road Fund.....	46,000
From IWCC Operations Fund.....	230,000
From Technology Management Revolving Fund.....	24,000
From Real Estate License Administration Fund.....	<u>24,000</u>
Total	\$692,000

Section 15-30. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the State Comptroller to pay certain appointed officers of the Executive Branch of the State Government, at the various rates prescribed by law:

Executive Inspector Generals

For the Executive Inspector General for the Office of the Governor.....	150,200
For the Executive Inspector General for the Office of the Attorney General	106,500
For the Executive Inspector General for the Office of the Secretary of State	115,600
For the Executive Inspector General for the Office of the Comptroller.....	101,100
For the Executive Inspector General for the Office of the Treasurer.....	<u>106,000</u>
Total	\$579,400

Section 15-35. The amount of \$1,603,000, or so much thereof as may be necessary, is appropriated to the State Comptroller for contingencies in the event that any amounts appropriated in Sections 5 through 30 of this Article are insufficient and other expenses associated with the administration of Sections 15-5 through 15-30.

ARTICLE 143

Section 5. The sum of \$13,091,050, or so much thereof as may be necessary, respectively, is appropriated to the President of the Senate and the Speaker of the House of Representatives for furnishing the items provided in Section 4 of the General Assembly Compensation Act to members of their respective houses throughout the year in connection with their legislative duties and responsibilities and not in connection with any political campaign as prescribed by law. Of this amount, 37.436% is appropriated to the President of the Senate for such expenditures and 62.564% is appropriated to the Speaker of the House for such expenditures.

Section 10. Payments from the sums appropriated in Section 5 hereof shall be made only upon the delivery of a voucher approved by the member to the State Comptroller. The voucher shall also be approved by the President of the Senate or the Speaker of the House of Representatives as the case may be.

Section 15. The sum of \$19,573,230, or so much thereof as may be necessary, respectively, is appropriated to meet the ordinary and incidental expenses of the Senate legislative leadership and legislative staff assistants and the House Majority and Minority leadership staff, general staff and office operations. Of this amount, 25.7% is appropriated to the President of the Senate for such expenditures, 25.7% is appropriated to the Senate Minority Leader for such expenditures and 24.8% is appropriated to the Speaker of the House for such expenditures, and 23.8% is appropriated to the House Minority Leader for such expenditures.

Section 20. The sum of \$9,387,995, or so much thereof as may be necessary, respectively, is appropriated to the President of the Senate and the Speaker of the House of Representatives for the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees, expenses incurred in transcribing and printing of debates. Of this amount, 43.018% is appropriated to the President of the Senate for such expenditures and 56.982% is appropriated to the Speaker of the House for such expenditures.

Section 25. The sum of \$309,200, or so much thereof as may be necessary, respectively, is appropriated to the President of the Senate and the Speaker of the House of Representatives for the ordinary and incidental expenses, also including the purchasing on contract as required by law of printing, binding, printing paper, stationery and office supplies. For the House, no part of which shall be expended for expenses of purchasing, handling or distributing such supplies and against which no indebtedness shall be incurred without the written approval of the Speaker of the House of Representatives. Of this amount, 69.277% is appropriated to the President of the Senate for such expenditures and 30.723% is appropriated to the Speaker of the House for such expenditures.

Section 30. The sum of \$6,483,050, or so much thereof as may be necessary, respectively, is appropriated to the President of the Senate for the use of standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees and the Speaker of the House of Representatives for Standing House Committees pursuant to the Legislative Commission Reorganization Act of 1984. Of this amount, 46.862% is appropriated to the President of the Senate for such expenditures and 53.138% is appropriated to the Speaker of the House for such expenditures.

Section 35. The sum of \$167,000, or so much thereof as may be necessary, respectively, is appropriated to the President of the Senate and the Senate Minority Leader for allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate. Of this amount, 50% is appropriated to the President of the Senate for such expenditures and 50% is appropriated to the Senate Minority Leader for such expenditures.

Section 40. The sum of \$88,100, or so much thereof as may be necessary, respectively, is appropriated to the President of the Senate and the Speaker of the House of Representatives for travel, including expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in Session. Of this amount, 65.5% is appropriated to the President of the Senate for such expenditures and 34.5% is appropriated to the Speaker of the House for such expenditures.

Section 45. The sum of \$341,600, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the General Assembly to meet ordinary and contingent expenses. Any use of funds appropriated under this Section must be approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate.

Section 50. As used in Section 15 hereof, except where the approval of the Speaker of the House of Representatives is expressly required for the expenditure of or the incurring of indebtedness against an appropriation for certain purchases on contract, "Speaker" means the leader of the party having the largest number of members of the House of Representatives as of January 9, 2015, and "Minority Leader" means the leader of the party having the second largest number of members of the House of Representatives as of January 9, 2015.

Section 60. The sum of \$113,700, or so much thereof as may be necessary, is appropriated for the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area.

Section 65. The sum of \$500,000, or so much thereof as may be necessary, respectively, is appropriated from the General Assembly Operations Revolving Fund to the President of the Senate and the Speaker of the House of Representatives to meet ordinary and contingent expenses. Of this amount, 50% is appropriated to the President of the Senate for such expenditures and 50% is appropriated to the Speaker of the House for such expenditures.

Section 70. The following named sums, or so much thereof as may be necessary and remain unexpended from an appropriation hereto made for such purposes in Section 75 of Article 21 of Public Act 98-0064, as amended, are re-appropriated from the General Revenue Fund for expenses in connection with the planning and preparation of redistricting of Legislative and Representative

Districts as required by Article IV, Section 3 of the Illinois Constitution of 1970:

To the Senate President.....	500,000
To the Senate Minority Leader	<u>500,000</u>
Total	\$1,000,000

Section 75. The following named sums, or so much thereof as may be necessary and remain unexpended from an appropriation hereto made for such purposes in Section 80 of Article 21 of Public Act 98-0064, as amended, are re-appropriated from the General Revenue Fund for expenses in connection with the planning and preparation of redistricting of Legislative and Representative Districts as required by Article IV, Section 3 of the Illinois Constitution of 1970:

To the House Speaker	500,000
To the House Minority Leader	<u>500,000</u>
Total	\$1,000,000

Section 80. The sum of \$441,600, or so much thereof as may be necessary and remains unexpended from an appropriation heretofore made for such purposes in Section 45 of Article 21 of Public Act 98-0064, as amended, is reappropriated to the Speaker of the House for expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, Section 3 of the Illinois Constitution on 1970.

ARTICLE 144

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:
ENTIRE AGENCY

Payable from General Revenue Fund:

For Personal Services.....	4,381,305
For State Contributions to Social Security	327,750
For Contractual Services.....	2,222,500
For Travel	280,300
For Commodities	22,500
For Printing.....	40,700
For Electronic Data Processing.....	3,107,545
For Equipment	19,000
For Telecommunications.....	253,100
For Operation of Automotive Equipment.....	<u>9,500</u>
Total	\$10,664,200

Section 10. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:
DIVISION OF FINANCE AND ADMINISTRATION

Payable from Services for Older Americans Fund:

For Personal Services.....	298,000
For State Contributions to State	
Employees' Retirement System.....	161,000
For State Contributions to Social Security	22,800
For Group Insurance.....	177,800
For Contractual Services.....	100,000
For Travel	65,000
For Commodities	6,500
For Printing.....	0
For Equipment	10,000
For Electronic Data Processing.....	0
For Telecommunications.....	100,000
For Operations of Auto Equipment.....	<u>10,000</u>
Total	\$951,100

Section 15. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DIVISION OF HOME AND COMMUNITY SERVICES

Payable from Services for Older

Americans Fund:

For Personal Services.....	438,000
For State Contributions to State Employees' Retirement System.....	236,600
For State Contributions to Social Security	33,500
For Group Insurance	144,000
For Contractual Services.....	50,000
For Travel	100,000
For Printing.....	0
For Telecommunications.....	0
Total	\$1,002,100

Section 20. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS
OPERATIONS

Payable from General Revenue Fund:

For Expenses of the Provisions of the Statewide Centralized Abuse, Neglect, Financial Exploitation and Self-Neglect Act	22,600,000
For Expenses of the Senior Employment Specialist Program.....	190,300
For Expenses of the Grandparents Raising Grandchildren Program	300,000
For Program Development and Training.....	475,000
For Expenses of the Illinois Department on Aging for Monitoring and Support Services	182,000
For Expenses of the Illinois Council on Aging	28,000
For Administrative Expenses of the Senior Meal Program.....	40,000
For Benefits, Eligibility, Assistance and Monitoring	419,400
For the expenses of the Senior Helpline.....	2,608,700
Total	\$26,843,400

Payable from the Senior Health Insurance

Program Fund:

For the Senior Health Insurance Program	2,500,000
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Payable from the Long Term Care Ombudsman Fund:

For Expenses of the Long Term Care Ombudsman Program	2,600,000
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Payable from Services for Older

Americans Fund:

For Expenses of Senior Meal Program.....	120,300
For Older Americans Training	100,000
For Ombudsman Training and Conference Planning.....	150,000
For Expenses of the Discretionary Government Projects	4,000,000
Total	\$4,370,300

Payable from Services for Older Americans Fund:

For Administrative Expenses of Title V Services	300,000
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Payable from the General Revenue Fund:

For Expenses associated with Home Delivered

Meals (formula and non-formula).....	21,800,000
Payable from the Department on Aging State Projects Fund: For Expenses of Private Partnership Projects.....	345,000

Section 25. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS
GRANTS-IN-AID

Payable from General Revenue Fund: For Grants for Retired Senior Volunteer Program.....	551,800
For Grants for the Foster Grandparents Program.....	241,400
For Expenses to the Area Agencies on Aging for Long-Term Care Systems Development.....	273,800
For the Ombudsman Program.....	4,000,000
Grants for Community Based Services for Equal Distribution to each of the 13 Area Agencies on Aging.....	1,751,200
Total	\$6,818,200
Payable from the General Revenue Fund: For Planning and Service Grants to Area Agencies on Aging.....	7,548,300
Payable from the Tobacco Settlement Recovery Fund: For Grants and Administrative Expenses of Senior Health Assistance Programs.....	1,800,000
Payable from Services for Older Americans Fund: For Child and Adult Food Care Program.....	200,000
For Title V Employment Services.....	4,000,000
For Title III C-1 Congregate Meals Program.....	18,000,000
For Title III C-2 Home Delivered Meals Program.....	14,000,000
For Title III Social Services.....	22,000,000
For National Lunch Program.....	2,000,000
For National Family Caregiver Support Program.....	7,000,000
For Title VII Prevention of Elder Abuse, Neglect and Exploitation.....	500,000
For Title VII Long-Term Care Ombudsman Services for Older Americans.....	1,000,000
For Title III D Preventive Health.....	1,000,000
For Nutrition Services Incentive Program.....	7,000,000
For Additional Title V Grant.....	0
Total	\$76,700,000

Section 30. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the ordinary and contingent expenses of the Department on Aging:

DISTRIBUTIVE ITEMS
COMMUNITY CARE

Payable from General Revenue Fund: For grants and for administrative expenses associated with the purchase of services covered by the Community Care Program, including prior year costs.....	199,900,000
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For the Implementation of the Colbert Consent Decree	34,900,000
For grants and for administrative expenses associated with Comprehensive Case Coordination, including prior year costs 64,100,000	
Payable from the Commitment to Human Services Fund:	
For grants and for administrative expenses associated with the purchase of services covered by the Community Care Program, including prior year costs	619,000,000

The Department, with the consent in writing from the Governor, may reapportion not more than 10 percent of the total appropriations of General Revenue Funds in Section 25 above among the various purposes therein enumerated.

ARTICLE 145

Section 1. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Department of Healthcare and Family Services for the purposes hereinafter named:

PROGRAM ADMINISTRATION

Payable from General Revenue Fund:	
For Personal Services	13,164,200
For State Contributions to Social Security	1,007,000
For Contractual Services	2,062,545
For Travel	133,000
For Commodities	0
For Printing	0
For Equipment	0
For Electronic Data Processing	9,395,400
For Telecommunications Services	0
For Operation of Auto Equipment	38,000
For Deposit into the Public Aid Recoveries Trust Fund	4,500,000
Total	\$30,300,145
Payable from Public Aid Recoveries Trust Fund:	
For Personal Services	273,500
For State Contributions to State Employees' Retirement System	147,800
For State Contributions to Social Security	20,900
For Group Insurance	124,800
For Contractual Services	5,294,400
For Commodities	227,900
For Printing	351,100
For Equipment	873,900
For Electronic Data Processing	2,432,200
For Telecommunications Services	1,155,000
For Costs Associated with Information Technology Infrastructure	47,447,000
Total	\$58,348,500

OFFICE OF INSPECTOR GENERAL

Payable from General Revenue Fund:	
For Personal Services	4,056,900
For State Contributions to Social Security	310,500

For Contractual Services.....	0
For Travel	20,000
For Equipment	<u>0</u>
Total	\$4,387,400
Payable from Public Aid Recoveries Trust Fund:	
For Personal Services.....	8,399,700
For State Contributions to State	
Employees' Retirement System.....	4,536,900
For State Contributions to	
Social Security.....	642,600
For Group Insurance	2,398,000
For Contractual Services.....	4,018,500
For Travel	78,800
For Commodities	0
For Printing.....	0
For Equipment	0
For Telecommunications Services	<u>0</u>
Total	\$20,074,500
Payable from Long-Term Care Provider Fund:	
For Administrative Expenses	233,000

CHILD SUPPORT SERVICES

Payable from General Revenue Fund:	
For Deposit into the Child Support	
Administrative Fund	27,000,000
Payable from Child Support Administrative Fund:	
For Personal Services.....	51,110,900
For Employee Retirement Contributions	
Paid by Employer	20,800
For State Contributions to State	
Employees' Retirement System.....	27,606,500
For State Contributions to	
Social Security.....	3,909,900
For Group Insurance	18,470,400
For Contractual Services.....	56,000,000
For Travel	233,000
For Commodities	292,000
For Printing.....	180,000
For Equipment	1,500,000
For Electronic Data Processing.....	12,215,100
For Telecommunications Services	1,900,000
For Child Support Enforcement	
Demonstration Projects.....	500,000
For Administrative Costs Related to	
Enhanced Collection Efforts including	
Paternity Adjudication Demonstration.....	7,000,000
For Costs Related to the State	
Disbursement Unit.....	<u>11,850,000</u>
Total	\$192,788,600

LEGAL REPRESENTATION

Payable from General Revenue Fund:	
For Personal Services.....	933,200
For Employee Retirement Contributions	
Paid by Employer	2,900
For State Contributions to	
Social Security.....	71,300
For Contractual Services.....	144,700
For Travel	6,000
For Equipment	<u>3,300</u>
Total	\$1,161,400

PUBLIC AID RECOVERIES

Payable from Public Aid Recoveries Trust Fund:	
For Personal Services	6,966,700
For State Contributions to State Employees' Retirement System	3,762,900
For State Contributions to Social Security	533,000
For Group Insurance	2,073,900
For Contractual Services	13,650,000
For Travel	67,200
For Commodities	0
For Printing	0
For Equipment	0
For Telecommunications Services	0
Total	\$27,053,700

MEDICAL

Payable from General Revenue Fund:	
For Expenses Related to Community Transitions and Long-Term Care System Rebalancing, Including Grants, Services and Related Operating and Administrative Costs	11,500,000
For Deposit into the Healthcare Provider Relief Fund	664,232,900
For Deposit into the Medical Special Purposes Trust Fund	14,000,000
Total	\$689,732,900

Payable from Provider Inquiry Trust Fund:

For Expenses Associated with Providing Access and Utilization of Department Eligibility Files	1,700,000
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Payable from Public Aid Recoveries Trust Fund:

For Personal Services	5,186,300
For State Contributions to State Employees' Retirement System	2,801,300
For State Contributions to Social Security	396,800
For Group Insurance	1,420,800
For Contractual Services	42,000,000
For Commodities	0
For Printing	0
For Equipment	0
For Telecommunications Services	0
For Costs Associated with the Development, Implementation and Operation of a Data Warehouse	6,259,100
Total	\$58,064,300

Payable from Healthcare Provider Relief Fund:

For Operational Expenses	53,361,800
For Payments in Support of the Operation of the Illinois Poison Center	3,000,000

Section 5. In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Healthcare and Family Services for Medical Assistance and Administrative Expenditures:

FOR MEDICAL ASSISTANCE UNDER ACTS INCLUDING THE ILLINOIS PUBLIC AID CODE, THE CHILDREN'S HEALTH INSURANCE PROGRAM ACT, THE COVERING ALL KIDS HEALTH INSURANCE ACT, THE LONG TERM ACUTE CARE HOSPITAL QUALITY IMPROVEMENT TRANSFER PROGRAM ACT, AND THE

INDIVIDUAL CARE GRANT PROGRAM AS TRANSFERRED BY PUBLIC ACT 99-479

Payable from General Revenue Fund:

For Medical Assistance Providers and
 Related Operating and Administrative
 Costs \$6,366,932,700

In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Healthcare and Family Services for Medical Assistance under the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and the Long Term Acute Care Hospital Quality Improvement Transfer Program Act for reimbursement or coverage of prescribed drugs, other pharmacy products, and payments to managed care organizations as defined in Section 5-30.1 of the Illinois Public Aid Code including related administrative and operation costs:

Payable from Drug Rebate Fund.....	980,000,000
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In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Healthcare and Family Services for costs related to the operation of the Health Benefits for Workers with Disabilities Program:

Payable from Medicaid Buy-In Program

Revolving Fund	636,900
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Section 15. In addition to any amount heretofore appropriated, the amount of \$70,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Medical Interagency Program Fund for i) Medical Assistance payments on behalf of individuals eligible for Medical Assistance programs administered by the Department of Healthcare and Family Services, and ii) pursuant to an interagency agreement, medical services and other costs associated with programs administered by another agency of state government, including operating and administrative costs.

Section 25. In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Healthcare and Family Services for Medical Assistance and Administrative Expenditures:

**FOR MEDICAL ASSISTANCE UNDER THE ILLINOIS PUBLIC AID CODE, THE
 CHILDREN'S HEALTH INSURANCE PROGRAM ACT, THE COVERING ALL KIDS HEALTH
 INSURANCE ACT AND THE LONG TERM ACUTE CARE HOSPITAL QUALITY
 IMPROVEMENT TRANSFER PROGRAM ACT**

Payable from Care Provider Fund for Persons
 with a Developmental Disability:

For Administrative Expenditures	191,500
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Payable from Long-Term Care Provider Fund:

For Skilled, Intermediate, and Other Related

Long-Term Care Services	550,000,000
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For Administrative Expenditures	1,090,500
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Total	\$551,090,500
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Payable from Hospital Provider Fund:

For Hospitals, Capitated Managed Care
 Organizations as described in subsections
 (s) and (t) of Section 5A-12.2 of the
 Illinois Public Aid Code, and Related

Operating and Administrative Costs	3,100,000,000
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Payable from Tobacco Settlement Recovery Fund:

For Medical Assistance Providers	200,600,000
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Payable from Healthcare Provider Relief Fund:

For Medical Assistance Providers
 and Related Operating and

Administrative Costs	6,370,000,000
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Section 30. In addition to any amounts heretofore appropriated, the following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of

[May 23, 2017]

Healthcare and Family Services for Medical Assistance and Administrative Expenditures:
 FOR MEDICAL ASSISTANCE UNDER THE ILLINOIS PUBLIC AID CODE,
 THE CHILDREN'S HEALTH INSURANCE PROGRAM ACT, AND
 THE COVERING ALL KIDS HEALTH INSURANCE ACT

Payable from County Provider Trust Fund:

For Medical Services	2,500,000,000
For Administrative Expenditures Including	
Pass-through of Federal Matching Funds.....	<u>25,000,000</u>
Total	\$2,525,000,000

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Healthcare and Family Services for refunds of overpayments of assessments or inter-governmental transfers made by providers during the period from July 1, 1991 through June 30, 2017:

Payable from:

Care Provider Fund for Persons	
with a Developmental Disability.....	1,000,000
Long-Term Care Provider Fund.....	2,750,000
Hospital Provider Fund.....	5,000,000
County Provider Trust Fund	<u>1,000,000</u>
Total	\$9,750,000

Section 40. The amount of \$12,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Trauma Center Fund for adjustment payments to certain Level I and Level II trauma centers.

Section 45. The amount of \$375,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the University of Illinois Hospital Services Fund to reimburse the University of Illinois Hospital for medical services.

Section 50. The amount of \$1,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Juvenile Rehabilitation Services Medicaid Matching Fund for payments to the Department of Juvenile Justice and counties for court-ordered juvenile behavioral health services under the Illinois Public Aid Code and the Children's Health Insurance Program Act.

Section 55. The amount of \$10,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Medical Special Purposes Trust Fund for medical demonstration projects and costs associated with the implementation of federal Health Insurance Portability and Accountability Act mandates.

Section 60. The amount of \$50,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Medical Special Purposes Trust Fund for costs associated with the development, implementation and operation of an eligibility verification and enrollment system as required by Public Act 96-1501 and the federal Patient Protection and Affordable Care Act, including grant expenditures, operating and administrative costs and related distributive purposes.

Section 65. The amount of \$200,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Special Education Medicaid Matching Fund for payments to local education agencies for medical services and other costs eligible for federal reimbursement under Title XIX or Title XXI of the federal Social Security Act.

Section 70. In addition to any amounts heretofore appropriated, the amount of \$11,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Money Follows the Person Budget Transfer Fund for costs associated with long-term care, including related operating and administrative costs. Such costs shall include, but not necessarily be limited to, those related to long-term care rebalancing efforts, institutional long-term care services, and, pursuant to an interagency agreement, community-based services administered by

another agency of state government.

Section 75. The sum of \$100,000,000, or so much thereof as may be necessary, is appropriated to the Department of Healthcare and Family Services from the Electronic Health Record Incentive Fund for the purpose of payments to qualifying health care providers to encourage the adoption and use of certified electronic health records technology pursuant to paragraph 1903 (t)(1) of the Social Security Act.

ARTICLE 146

Section 5. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named for the Fiscal Year ending June 30, 2018:

Payable from the General Revenue Fund:

For Personal Services.....	37,820,900
For State Contributions	
to Social Security.....	2,885,800
For Operational Expenses	<u>15,347,200</u>
Total	\$56,053,900

DIRECTOR'S OFFICE

Payable from the Public Health Services Fund:

For Expenses Associated with the Implementation of the Illinois Health Insurance Marketplace and Related Activities	5,000,000
For Expenses Associated with Support of Federally Funded Public Health Programs	300,000
For Operational Expenses to Support Refugee Health Care.....	514,000
For Grants for the Development of Refugee Health Care.....	<u>1,950,000</u>
Total	\$7,764,000

Payable from the Public Health Special

State Projects Fund:

For Expenses of Public Health Programs	750,000
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Section 10. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF FINANCE AND ADMINISTRATION

Payable from the Public Health Services Fund:

For Personal Services.....	271,700
For State Contributions to State Employees' Retirement System.....	146,800
For State Contributions to Social Security	21,100
For Group Insurance	80,000
For Contractual Services.....	485,000
For Travel	20,000
For Commodities	6,000
For Printing.....	21,000
For Equipment	80,000
For Telecommunications Services	250,000
For Operational Expenses of Maintaining the Vital Records System.....	<u>400,000</u>
Total	\$1,781,600

Payable from the Lead Poisoning Screening,

Prevention, and Abatement Fund:

For Operational Expenses for Maintaining Billings and Receivables for Lead Testing	110,000
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Payable from Death Certificate Surcharge Fund:	
For Expenses of Statewide Database of Death Certificates and Distributions of Funds to Governmental Units, Pursuant to Public Act 91-0382	2,500,000
Payable from the Illinois Adoption Registry and Medical Information Exchange Fund:	
For Expenses Associated with the Adoption Registry and Medical Information Exchange	200,000
Payable from the Public Health Special State Projects Fund:	
For Operational Expenses of Regional and Central Office Facilities	750,000
Payable from the Metabolic Screening and Treatment Fund:	
For Operational Expenses for Maintaining Laboratory Billings and Receivables	80,000

Section 15. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health as follows:

REFUNDS

Payable from the General Revenue Fund	13,800
Payable from the Public Health Services Fund	75,000
Payable from the Maternal and Child Health Services Block Grant Fund	5,000
Payable from the Preventive Health and Health Services Block Grant Fund	<u>5,000</u>
Total	\$98,800

Section 20. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

DIVISION OF INFORMATION TECHNOLOGY

Payable from the General Revenue Fund:	
For Expenses Associated with the Childhood Immunization Program	145,500
Payable from the Public Health Services Fund:	
For Expenses Associated with Support of Federally Funded Public Health Programs	1,450,000
Payable from the Public Health Special State Projects Fund:	
For Expenses of EPSDT and Other Public Health Programs	200,000

Section 25. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF POLICY, PLANNING AND STATISTICS

Payable from the General Revenue Fund:	
For Expenses of the Adverse Pregnancy Outcomes Reporting Systems (APORS) Program and the Adverse Health Care Event Reporting and Patient Safety Initiative	1,038,500
For Expenses of State Cancer Registry, Including Matching Funds for National Cancer Institute Grants	155,100
For Expenses Associated with Opioid Overdose Prevention	<u>1,000,000</u>

Total	\$2,193,600
Payable from the Rural/Downstate Health Access Fund:	
For Expenses Related to the J1 Waiver Applications.....	100,000
Payable from the Public Health Services Fund:	
For Expenses Related to Epidemiological Health Outcomes Investigations and Database Development.....	12,110,000
For Expenses for Rural Health Center to Expand the Availability of Primary Health Care.....	2,000,000
For Operational Expenses to Develop a Health Care Provider Recruitment and Retention Program.....	300,000
For Grants to Develop a Health Care Provider Recruitment and Retention Program.....	450,000
For Grants to Develop a Health Professional Educational Loan Repayment Program.....	<u>1,364,600</u>
Total	\$16,224,600
Payable from the Hospital Licensure Fund:	
For Expenses Associated with the Illinois Adverse Health Care Events Reporting Law for an Adverse Health Care Event Reporting System	1,500,000
Payable from Community Health Center Care Fund:	
For Expenses for Access to Primary Health Care Services Program per Family Practice Residency Act.....	350,000
Payable from Illinois Health Facilities Planning Fund:	
For Expenses of the Health Facilities And Services Review Board	1,200,000
For Department Expenses in Support of the Health Facilities and Services Review Board	<u>2,500,000</u>
Total	\$3,700,000
Payable from Nursing Dedicated and Professional Fund:	
For Expenses of the Nursing Education Scholarship Law	2,000,000
Payable from the Long-Term Care Provider Fund:	
For Expenses of Identified Offenders Assessment and Other Public Health and Safety Activities	2,000,000
Payable from the Regulatory Evaluation and Basic Enforcement Fund:	
For Expenses of the Alternative Health Care Delivery Systems Program	75,000
Payable from the Public Health Federal Projects Fund:	
For Expenses of Health Outcomes, Research, Policy and Surveillance	612,000
Payable from the Preventive Health and Health Services Block Grant Fund:	
For Expenses of Preventive Health and Health Services Needs Assessment	1,600,000
Payable from Public Health Special State Projects Fund:	
For Expenses Associated with Health Outcomes Investigations and Other Public Health Programs	2,500,000

Payable from Illinois State Podiatric Disciplinary Fund:	
For Expenses of the Podiatric Scholarship and Residency Act	100,000
Payable from the Tobacco Settlement Recovery Fund:	
For Grants for the Community Health Center Expansion Program and Healthcare Workforce Providers in Health Professional Shortage Areas (HPSAs) in Illinois	1,364,600

Section 30. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF HEALTH PROMOTION

Payable from the General Revenue Fund:	
For expenses of Sudden Infant Death Syndrome (SIDS) Program.....	244,400
Payable from the Public Health Services Fund:	
For Personal Services.....	1,427,300
For State Contributions to State Employees' Retirement System.....	771,000
For State Contributions to Social Security	109,200
For Group Insurance	381,000
For Contractual Services.....	650,000
For Travel	160,000
For Commodities	13,000
For Printing.....	44,000
For Equipment	50,000
For Telecommunications Services	65,000
Total	\$3,670,500
Payable from the Public Health Services Fund:	
For Grants for Public Health Programs, Including Operational Expenses	9,530,000
Payable from the General Revenue Fund:	
For Expenses for the University of Illinois Sickle Cell Clinic	483,900
For Prostate Cancer Awareness	146,600
For Grants to Children's Memorial Hospital for the Illinois Violent Death Reporting System to Analyze Data, Identify Risk Factors and Develop Prevention Efforts	76,700
For Grants for Vision and Hearing Screening Programs	341,700
Total	\$1,048,900
Payable from the Compassionate Use of Medical Cannabis Fund:	
For Expenditures to Implement the Medical Cannabis Program.....	5,000,000
Payable from the Alzheimer's Disease Research Fund:	
For Grants for Pursuant to the Alzheimer's Disease Research Act.	250,000
Payable from the Maternal and Child Health Services Block Grant Fund:	
For Operational Expenses of Maternal and Child Health Programs	500,000
Payable from the Preventive Health and Health Services Block Grant Fund:	
For Expenses of Preventive Health and Health Services Programs	1,226,800
Payable from the Public Health Special State Projects Fund:	

For Expenses for Public Health Programs.....	1,500,000
Payable from the Metabolic Screening and Treatment Fund:	
For Operational Expenses for Metabolic Screening Follow-up Services	3,297,000
Payable from the Hearing Instrument Dispenser Examining and Disciplinary Fund:	
For Expenses Pursuant to the Hearing Aid Consumer Protection Act.....	100,000
Payable from the Childhood Cancer Research Fund:	
For Grants for Childhood Cancer Research	75,000
Payable from the Diabetes Research Checkoff Fund:	
For Grants for Diabetes Research	250,000
Payable from the DHS Private Resources Fund:	
For Expenses of Diabetes Research Treatment and Programs	700,000
Payable from the Tobacco Settlement Recovery Fund:	
For Certified Local Health Department Grants for Anti-Smoking Programs	5,000,000
For Grants and Administrative Expenses for the Tobacco Use Prevention Program, BASUAH Program, and Asthma Prevention	<u>1,000,000</u>
Total	\$6,000,000
Payable from the Maternal and Child Health Services Block Grant Fund:	
For Grants for Maternal and Child Health Programs.....	495,000
Payable from the Preventive Health and Health Services Block Grant Fund:	
For Grants for Prevention Initiative Programs Including Operational Expenses	1,000,000
Payable from the Metabolic Screening and Treatment Fund:	
For Grants for Metabolic Screening Follow-up Services	3,250,000
For Grants for Free Distribution of Medical Preparations and Food Supplies.....	<u>2,875,000</u>
Total	\$6,125,000
Payable from the Autoimmune Disease Research Fund:	
For Grants for Autoimmune Disease Research and Treatment	50,000
Payable from the Prostate Cancer Research Fund:	
For Grants to Public and Private Entities in Illinois for Prostate Cancer Research	30,000
Payable from the Multiple Sclerosis Research Fund:	
For Grants to Conduct Multiple Sclerosis Research	2,500,000

Section 35. In addition to any amounts previously appropriated, the sum of \$3,100,000, or so much thereof as may be necessary, is appropriated from the Tobacco Settlement Recovery Fund to the American Lung Association for operations of the Quitline.

Section 45. The sum of \$400,000, or so much thereof as may be necessary, is appropriated from the Healthy Smiles Fund to the Department of Public Health for expenses of the Healthy Smiles Program.

Section 50. The sum of \$30,000, or so much thereof as may be necessary, is appropriated from the Epilepsy Treatment and Education Grants-in-Aid Fund to the Department of Public Health

for Expenses of the Education and Treatment of Epilepsy.

Section 55. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF HEALTH CARE REGULATION

Payable from the Public Health Services Fund:	
For Personal Services.....	9,348,000
For State Contributions to State Employees'	
Retirement System.....	5,049,100
For State Contributions to Social Security	708,600
For Group Insurance	2,476,900
For Contractual Services.....	1,000,000
For Travel	1,100,000
For Commodities	8,200
For Printing.....	10,000
For Equipment	440,000
For Telecommunications.....	48,500
For Electronic Data Processing.....	148,800
For Expenses of Monitoring in Long-Term	
Care Facilities.....	<u>2,000,000</u>
Total	\$22,338,100
Payable from the Long-Term Care	
Monitor/Receiver Fund:	
For Expenses, Including Refunds,	
Related to Appointment of Long-Term Care	
Monitors and Receivers	28,000,000
Payable from the Home Care Services Agency	
Licensure Fund:	
For expenses of Home Care Services	
Agency Licensure.....	1,400,000
Payable from the Regulatory Evaluation	
and Basic Enforcement Fund:	
For Expenses of the Alternative Health	
Care Delivery Systems Program.....	75,000
Payable from the Health Facility Plan	
Review Fund:	
For Expenses of Health Facility	
Plan Review Program and Hospital	
Network System, Including Refunds	2,227,000
Payable from the Hospice Fund:	
For Grants for Hospice Services as	
Defined in the Hospice Program	
Licensing Act	30,000
Payable from Assisted Living and Shared	
Housing Regulatory Fund:	
For operational expenses of the	
Assisted Living and Shared	
Housing Program, pursuant to	
Public Act 91-0656.....	950,000
Payable from the Public Health Special State	
Projects Fund:	
For Health Care Facility Regulation	900,000
Payable from Equity in Long-Term Care	
Quality Fund:	
For Grants to Assist Residents of	
Facilities Licensed Under the	
Nursing Home Care Act	3,500,000
Payable from the Hospital Licensure Fund:	
For Expenses Associated with	

Hospital Inspections.....900,000

Section 60. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF HEALTH PROTECTION

Payable from the General Revenue Fund:

For Expenses Incurred for the Rapid Investigation and Control of Disease or Injury.....	472,100
For Expenses of Environmental Health Surveillance and Prevention Activities, Including Mercury Hazards and West Nile Virus.....	314,900
For Expenses for Expanded Lab Capacity and Enhanced Statewide Communication Capabilities Associated with Homeland Security.....	339,500
For Deposit into the Lead Poisoning Screening, Prevention, and Abatement Fund	679,000
Total	\$1,805,500

Payable from the Public Health Services Fund:

For Personal Services.....	5,789,600
For State Contributions to State Employees' Retirement System.....	3,127,200
For State Contributions to Social Security	438,900
For Group Insurance	1,202,000
For Contractual Services.....	3,182,800
For Travel	345,700
For Commodities	405,000
For Printing.....	70,800
For Equipment.....	365,000
For Telecommunications Services	286,800
For Operation of Auto Equipment	40,000
For Electronic Data Processing.....	290,500
For Expenses of Implementing Federal Awards, Including Services Performed by Local Health Providers	5,795,000
Total	\$21,339,300

Payable from the Food and Drug Safety Fund:

For Expenses of Administering the Food and Drug Safety Program, Including Refunds	2,000,000
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Payable from the Safe Bottled Water Fund:

For Expenses for the Safe Bottled Water Program.....	50,000
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Payable from the Facility Licensing Fund:

For Expenses, including Refunds, of Environmental Health Programs.....	3,000,000
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Payable from the Illinois School Asbestos Abatement Fund:

For Expenses, Including Refunds, of Administering and Executing the Asbestos Abatement Act and the Federal Asbestos Hazard Emergency Response Act of 1986 (AHERA).....	1,200,000
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Payable from the Emergency Public Health Fund:

For Expenses of Mosquito Abatement in an Effort to Curb the Spread of West	
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Nile Virus and other Vector Borne Diseases.....	5,100,000
Payable from the Public Health Water Permit Fund:	
For Expenses, Including Refunds, of Administering the Groundwater Protection Act.....	100,000
Payable from the Used Tire Management Fund:	
For Expenses of Vector Control Programs, Including Mosquito Abatement	500,000
Payable from the Tattoo and Body Piercing Establishment Registration Fund:	
For Expenses of Administering of Tattoo and Body Piercing Establishment Registration Program.....	300,000
Payable from the Lead Poisoning Screening, Prevention, and Abatement Fund:	
For Expenses of the Lead Poisoning Screening, Prevention, and Abatement Program, Including Refunds.....	6,997,100
Payable from the Tanning Facility Permit Fund:	
For Expenses to Administer the Tanning Facility Permit Act, Including Refunds.....	300,000
Payable from the Plumbing Licensure and Program Fund:	
For Expenses to Administer and Enforce the Illinois Plumbing License Law, Including Refunds.....	3,950,000
Payable from the Pesticide Control Fund:	
For Public Education, Research, and Enforcement of the Structural Pest Control Act	420,000
Payable from the Pet Population Control Fund:	
For Expenses Associated with the Illinois Public Health and Safety Animal Population Control Act	250,000
Payable from the Public Health Special State Projects Fund:	
For Expenses of Conducting EPSDT and Other Health Protection Programs	14,200,000
Payable from the General Revenue Fund:	
For Grants for Immunizations and Outreach Activities.....	4,157,100
Payable from the Personal Property Tax Replacement Fund:	
For Local Health Protection Grants to Certified Local Health Departments for Health Protection Programs Including, but not Limited to, Infectious Diseases, Food Sanitation, Potable Water and Private Sewage	18,098,500
Payable from the Lead Poisoning Screening, Prevention, and Abatement Fund:	
For Grants for the Lead Poisoning Screening and Prevention Program	1,500,000
Payable from the Private Sewage Disposal Program Fund:	
For Expenses of Administering the Private Sewage Disposal Program	250,000

Section 65. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated

from the Renewable Energy Resources Trust Fund to the Department of Public Health for deposit into the Lead Poisoning Screening, Prevention, and Abatement Fund.

Section 70. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for expenses of programs related to Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV):

OFFICE OF HEALTH PROTECTION: AIDS/HIV

Payable from the General Revenue Fund:	
For Expenses of AIDS/HIV Education, Drugs, Services, Counseling, Testing, Outreach to Minority Populations, Costs Associated with Correctional Facilities Referral and Partner Notification (CTRPN), and Patient and Worker Notification Pursuant to Public Act 87-763.....	18,000,000
Payable from the Public Health Services Fund:	
For Expenses of Programs for Prevention of AIDS/HIV	6,250,000
For Expenses for Surveillance Programs and Seroprevalence Studies of AIDS/HIV	1,750,000
For Expenses Associated with the Ryan White Comprehensive AIDS Resource Emergency Act of 1990 (CARE) and other AIDS/HIV services	55,000,000
Total	\$63,000,000

Payable from the General Revenue Fund:	
For grants and other expenses for the prevention and treatment of HIV/AIDS and the creation of an HIV/AIDS service delivery system to reduce the disparity of HIV infection and AIDS cases between African-Americans and other population groups	1,218,000

Payable from the African-American HIV/AIDS Response Fund:	
For Grants and Other Expenses for the Prevention and Treatment of HIV/AIDS and the Creation of an HIV/AIDS Service Delivery System to Reduce the Disparity of HIV Infection and AIDS Cases Between African-Americans and Other Population Groups	200,000

Payable from the Quality of Life Endowment Fund:	
For Grants and Expenses Associated with HIV/AIDS Prevention and Education	1,500,000

Section 75. The following named amounts, or so much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

PUBLIC HEALTH LABORATORIES

Payable from the General Revenue Fund:	
For Operational Expenses to Provide Clinical and Environmental Public Health Laboratory Services	3,338,700
Payable from the Public Health Services Fund:	
For Personal Services.....	1,635,800
For State Contributions to State Employees' Retirement System.....	883,500
For State Contributions to Social Security	125,200

For Group Insurance	315,700
For Contractual Services	535,000
For Travel	27,000
For Commodities	1,624,900
For Printing	10,000
For Equipment	500,000
For Telecommunications Services	9,500
Total	\$5,666,600
Payable from the Public Health Laboratory Services Revolving Fund:	
For Expenses, Including Refunds, to Administer Public Health Laboratory Programs and Services	5,000,000
Payable from the Lead Poisoning Screening, Prevention, and Abatement Fund:	
For Expenses, Including Refunds, of Lead Poisoning Screening, Prevention and Abatement Program	1,398,100
Payable from the Public Health Special State Projects Fund:	
For Operational Expenses of Regional and Central Office Facilities	2,200,000
Payable from the Metabolic Screening and Treatment Fund:	
For Expenses, Including Refunds, of Testing and Screening for Metabolic Diseases	9,983,800

Section 80. The following named amounts, or as much thereof as may be necessary, are appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF WOMEN'S HEALTH

Payable from the General Revenue Fund:	
For Expenses for Breast and Cervical Cancer Screenings, Minority Outreach, and Other Related Activities	9,000,000
For Expenses of the Women's Health Promotion Programs	485,000
For Expenses associated with School Health Centers	1,151,100
For Grants to Family Planning Programs for Contraceptive Services	423,400
For Grants for the Extension and Provision of Perinatal Services for Premature and High-Risk Infants and their Mothers	1,002,700
Total	\$9,062,200
Payable from the Public Health Services Fund:	
For Personal Services	710,100
For State Contributions to State Employees' Retirement System	383,500
For State Contributions to Social Security	54,400
For Group Insurance	250,000
For Contractual Services	500,000
For Travel	50,000
For Commodities	53,200
For Printing	34,500
For Equipment	50,000
For Telecommunications Services	10,000

For Expenses of Federally Funded Women's Health Program.....	<u>3,000,000</u>
Total	\$5,095,700
Payable from the Public Health Special State Projects Fund:	
For Expenses of Women's Health Programs	200,000
Payable from the Penny Severns Breast, Cervical, and Ovarian Cancer Research Fund:	
For Grants for Breast and Cervical Cancer Research	600,000
Payable from the Public Health Services Fund:	
For Grants for Breast and Cervical Cancer Screenings in Fiscal Year 2018 and All Prior Fiscal Years.....	7,000,000
Payable from the Carolyn Adams Ticket For The Cure Grant Fund:	
For Grants and Related Expenses to Public or Private Entities in Illinois for the Purpose of Funding Research Concerning Breast Cancer and for Funding Services for Breast Cancer Victims	2,000,000
Payable from the Public Health Services Fund:	
For Expenses associated with Maternal and Child Health Programs	15,000,000
Payable from Tobacco Settlement Recovery Fund:	
For Costs Associated with Children's Health Programs	1,229,700
Payable from the Maternal and Child Health Services Block Grant Fund:	
For Expenses Associated with Maternal and Child Health Programs	6,250,000
For Grants to the Chicago Department of Health for Maternal and Child Health Services	5,000,000
For Grants to the Board of Trustees of the University of Illinois, Division of Specialized Care for Children	7,000,000
For Grants for the Extension and Provision of Perinatal Services for Premature and High-risk Infants and their Mothers	<u>2,500,000</u>
Total	\$20,750,000

Section 95. The following named amount, or so much thereof as may be necessary, is appropriated to the Department of Public Health for the objects and purposes hereinafter named:

OFFICE OF PREPAREDNESS AND RESPONSE

Payable from the Public Health Services Fund:	
For Expenses Associated with Community, Service and Volunteer activities, Including Prior Year Costs	15,000,000
Payable from the Heartsaver AED Fund:	
For Expenses Associated with the Heartsaver AED Program	50,000
Payable from the Trauma Center Fund:	
For Expenses of Administering the Distribution of Payments to Trauma Centers	7,000,000
Payable from the Public Health Services Fund:	
For Expenses of Federally Funded Bioterrorism Preparedness	

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Activities and Other Public Health	
Emergency Preparedness	70,000,000
Payable from the Stroke Data Collection Fund:	
For Expenses Associated with	
Stroke Data Collection.....	150,000
Payable from the EMS Assistance Fund:	
For Expenses of Administering the	
Distribution of Payments from the	
EMS Assistance Fund, Including Refunds.....	1,500,000
Payable from the Spinal Cord Injury Paralysis	
Cure Research Trust Fund:	
For Grants for Spinal Cord Injury Research.....	800,000
Payable from the Public Health Special	
Projects Fund:	
For All Costs Associated with Public	
Health Preparedness Including First-	
Aid Stations and Anti-viral Purchases	450,000

ARTICLE 147

Section 1. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to meet the ordinary and contingent expenses of the Property Tax Appeal Board:

Payable from the Personal Property Tax Replacement Fund:	
For Personal Services.....	2,858,700
For Contributions to the State	
Employees' Retirement System	1,544,100
For State Contributions to	
Social Security.....	218,700
For Group Insurance.....	864,000
For Contractual Services.....	67,900
For Travel	30,000
For Commodities	9,600
For Printing.....	4,200
For Equipment	4,400
For Electronic Data Processing.....	142,800
For Telecommunication Services.....	30,000
For Operation of Auto Equipment	6,000
For Refunds	200
For Costs Associated with the Appeal	
Process and the Reestablishment of a	
Cook County Office.....	<u>200,000</u>
Total	\$6,010,800

ARTICLE 148

Section 1. The sum of \$60,942,000, or so much thereof as may be necessary, is appropriated from the Illinois Sports Facilities Fund to the Illinois Sports Facilities Authority for its corporate purposes.

ARTICLE 149

Section 1. The following named amounts, or so much thereof as may be necessary, are appropriated from the Personal Property Tax Replacement Fund to the Illinois Educational Labor Relations Board for the objects and purposes hereinafter named:

OPERATIONS

For Personal Services.....	823,600
For State Contributions to State	
Employees' Retirement System	445,000

For State Contributions to	
Social Security.....	63,000
For Group Insurance.....	264,000
For Contractual Services.....	128,600
For Travel.....	10,400
For Commodities.....	3,000
For Printing.....	2,000
For Equipment.....	1,000
For Electronic Data Processing.....	1,800
For Telecommunications Services.....	17,000
For Operation of Automotive Equipment.....	1,000
Total.....	\$1,777,800

ARTICLE 150

Section 5. The following named sums, or so much of those amounts as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Office of the Secretary of State to meet the ordinary, contingent, and distributive expenses of the following organizational units of the Office of the Secretary of State:

EXECUTIVE GROUP

For Personal Services:	
For Regular Positions:	
Payable from General Revenue Fund.....	5,497,600
For Extra Help:	
Payable from General Revenue Fund.....	65,700
For Employee Contribution to State	
Employees' Retirement System:	
Payable from General Revenue Fund.....	110,800
Payable from Road Fund.....	0
For State Contribution to	
Social Security:	
Payable from General Revenue Fund.....	368,000
For Contractual Services:	
Payable from General Revenue Fund.....	406,700
For Travel Expenses:	
Payable from General Revenue Fund.....	29,500
For Commodities:	
Payable from General Revenue Fund.....	24,400
For Printing:	
Payable from General Revenue Fund.....	3,100
For Equipment:	
Payable from General Revenue Fund.....	7,100
For Telecommunications:	
Payable from General Revenue Fund.....	52,200

GENERAL ADMINISTRATIVE GROUP

For Personal Services:	
For Regular Positions:	
Payable from General Revenue Fund.....	47,373,200
Payable from Road Fund.....	0
Payable from Lobbyist Registration Fund.....	531,300
Payable from Registered Limited	
Liability Partnership Fund.....	89,000
Payable from Securities Audit	
and Enforcement Fund.....	4,494,300
Payable from Department of Business Services	
Special Operations Fund.....	6,165,000
For Extra Help:	
Payable from General Revenue Fund.....	641,400
Payable from Road Fund.....	0

Payable from Securities Audit and Enforcement Fund.....	13,200
Payable from Department of Business Services Special Operations Fund.....	131,400
For Employee Contribution to State Employees' Retirement System:	
Payable from General Revenue Fund.....	958,600
Payable from Lobbyist Registration Fund.....	10,600
Payable from Registered Limited Liability Partnership Fund.....	1,800
Payable from Securities Audit and Enforcement Fund.....	93,800
Payable from Department of Business Services Special Operations Fund.....	125,000
For State Contribution to State Employees' Retirement System:	
Payable from Road Fund.....	0
Payable from Lobbyist Registration Fund.....	287,000
Payable from Registered Limited Liability Partnership Fund.....	48,100
Payable from Securities Audit and Enforcement Fund.....	2,434,600
Payable from Department of Business Services Special Operations Fund.....	3,400,900
For State Contribution to Social Security:	
Payable from General Revenue Fund.....	3,692,600
Payable from Road Fund.....	0
Payable from Lobbyist Registration Fund.....	42,000
Payable from Registered Limited Liability Partnership Fund.....	6,600
Payable from Securities Audit and Enforcement Fund.....	309,800
Payable from Department of Business Services Special Operations Fund.....	472,400
For Group Insurance:	
Payable from Lobbyist Registration Fund.....	155,500
Payable from Registered Limited Liability Partnership Fund.....	45,600
Payable from Securities Audit and Enforcement Fund.....	1,413,600
Payable from Department of Business Services Special Operations Fund.....	1,985,300
For Contractual Services:	
Payable from General Revenue Fund.....	16,450,900
Payable from Road Fund.....	0
Payable from Motor Fuel Tax Fund.....	1,300,000
Payable from Lobbyist Registration Fund.....	125,500
Payable from Registered Limited Liability Partnership Fund.....	600
Payable from Securities Audit and Enforcement Fund.....	1,050,400
Payable from Department of Business Services Special Operations Fund.....	757,200
For Travel Expenses:	
Payable from General Revenue Fund.....	129,600
Payable from Road Fund.....	0
Payable from Lobbyist Registration Fund.....	4,500
Payable from Securities Audit	

and Enforcement Fund.....	9,700
Payable from Department of Business Services	
Special Operations Fund.....	5,000
For Commodities:	
Payable from General Revenue Fund.....	817,400
Payable from Road Fund	0
Payable from Lobbyist Registration Fund	2,200
Payable from Registered Limited	
Liability Partnership Fund	900
Payable from Securities Audit	
and Enforcement Fund.....	10,900
Payable from Department of Business Services	
Special Operations Fund.....	11,000
For Printing:	
Payable from General Revenue Fund.....	407,000
Payable from Road Fund	0
Payable from Lobbyist Registration Fund.....	5,500
Payable from Securities Audit	
and Enforcement Fund.....	5,000
Payable from Department of Business Services	
Special Operations Fund	40,000
For Equipment:	
Payable from General Revenue Fund.....	339,200
Payable from Road Fund	0
Payable from Lobbyist Registration Fund.....	7,000
Payable from Registered Limited	
Liability Partnership Fund	0
Payable from Securities Audit	
and Enforcement Fund.....	100,000
Payable from Department of Business Services	
Special Operations Fund.....	15,000
For Electronic Data Processing:	
Payable from Road Fund	0
Payable from the Secretary of State	
Special Services Fund.....	6,000,000
For Telecommunications:	
Payable from General Revenue Fund.....	321,800
Payable from Road Fund	0
Payable from Lobbyist Registration Fund.....	6,700
Payable from Registered Limited	
Liability Partnership Fund	600
Payable from Securities Audit	
and Enforcement Fund.....	32,500
Payable from Department of Business Services	
Special Operations Fund.....	55,000
For Operation of Automotive Equipment:	
Payable from General Revenue Fund.....	314,600
Payable from Securities Audit	
and Enforcement Fund.....	192,500
Payable from Department of Business Services	
Special Operations Fund.....	95,000
For Refunds:	
Payable from General Revenue Fund.....	9,500
Payable from Road Fund	2,500,000
MOTOR VEHICLE GROUP	
For Personal Services:	
For Regular Positions:	
Payable from General Revenue Fund.....	106,614,400
Payable from Road Fund	0

Payable from the Secretary of State	
Special License Plate Fund	751,400
Payable from Motor Vehicle Review	
Board Fund	145,000
Payable from Vehicle Inspection Fund	1,287,400
For Extra Help:	
Payable from General Revenue Fund.....	6,950,700
Payable from Road Fund	0
Payable from Vehicle Inspection Fund	43,600
For Employee Contribution to	
State Employees' Retirement System:	
Payable from General Revenue Fund.....	2,315,100
Payable from the Secretary of State	
Special License Plate Fund	15,000
Payable from Motor Vehicle Review Board Fund	2,900
Payable from Vehicle Inspection Fund	26,600
For State Contribution to	
State Employees' Retirement System:	
Payable from Road Fund	0
Payable from the Secretary of State	
Special License Plate Fund	405,900
Payable from Motor Vehicle Review Board Fund	78,300
Payable from Vehicle Inspection Fund	718,900
For State Contribution to	
Social Security:	
Payable from General Revenue Fund.....	8,267,000
Payable from Road Fund	0
Payable from the Secretary of State	
Special License Plate Fund	58,100
Payable from Motor Vehicle Review	
Board Fund	11,100
Payable from Vehicle Inspection Fund	107,600
For Group Insurance:	
Payable from the Secretary of State	
Special License Plate Fund	338,600
Payable From Motor Vehicle Review	
Board Fund	0
Payable from Vehicle Inspection Fund	485,000
For Contractual Services:	
Payable from General Revenue Fund.....	15,574,200
Payable from Road Fund	0
Payable from CDLIS/AAMVAnet/NMVTIS	
Trust Fund	1,351,000
Payable from the Secretary of State	
Special License Plate Fund	643,000
Payable from Motor Vehicle Review	
Board Fund	35,000
Payable from Vehicle Inspection Fund	945,600
For Travel Expenses:	
Payable from General Revenue Fund.....	256,700
Payable from Road Fund	0
Payable from CDLIS/AAMVAnet/NMVTIS	
Trust Fund	1,400
Payable from the Secretary of State	
Special License Plate Fund	19,000
Payable from Motor Vehicle Review	
Board Fund	0
Payable from Vehicle Inspection Fund	0
For Commodities:	

Payable from General Revenue Fund.....	211,100
Payable from Road Fund	0
Payable from CDLIS/AAMVAnet/NMVTIS Trust Fund	4,020,000
Payable from the Secretary of State Special License Plate Fund	1,000,000
Payable from Motor Vehicle Review Board Fund	0
Payable from Vehicle Inspection Fund	25,000
For Printing:	
Payable from General Revenue Fund.....	1,204,100
Payable from Road Fund	0
Payable from the Secretary of State Special License Plate Fund	1,200,000
Payable from Motor Vehicle Review Board Fund	0
Payable from Vehicle Inspection Fund	0
For Equipment:	
Payable from General Revenue Fund.....	380,000
Payable from Road Fund	0
Payable from CDLIS/AAMVAnet/NMVTIS Trust Fund	100,000
Payable from the Secretary of State Special License Plate Fund	100,000
Payable from Motor Vehicle Review Board Fund	0
Payable from Vehicle Inspection Fund	0
For Telecommunications:	
Payable from General Revenue Fund.....	1,732,000
Payable from Road Fund	0
Payable from the Secretary of State Special License Plate Fund	300,000
Payable from Motor Vehicle Review Board Fund	500
Payable from Vehicle Inspection Fund	30,000
For Operation of Automotive Equipment:	
Payable from General Revenue Fund.....	478,800
Payable from Road Fund	0

Section 10. The following named sum, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State for any operations, alterations, rehabilitation, and nonrecurring repairs and maintenance of the interior and exterior of the various buildings and facilities under the jurisdiction of the Office of the Secretary of State, including sidewalks, terraces, and grounds and all labor, materials, and other costs incidental to the above work:

From General Revenue Fund	425,000
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Section 15. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Office of the Secretary of State for new construction and alterations, and maintenance of the interiors and exteriors of the various buildings and facilities under the jurisdiction of the Office of the Secretary of State.

Section 20. The sum of \$1,995,035, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made for such purpose in Article 158, Section 15 and Section 20 of Public Act 99-0524, is reappropriated from the Capital Development Fund to the Office of the Secretary of State for new construction and alterations, and maintenance of the interiors and exteriors of the various buildings and facilities under the jurisdiction of the Office of the Secretary of State.

Section 25. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from the State Parking Facility Maintenance Fund to the Secretary of State for the maintenance of

parking facilities owned or operated by the Secretary of State.

Section 30. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Office of the Secretary of State for the following purposes:

For annual equalization grants, per capita and area grants to library systems, and per capita grants to public libraries, under Section 8 of the Illinois Library System Act. This amount is in addition to any amount otherwise appropriated to the Office of the Secretary of State:

From General Revenue Fund	12,482,400
From Live and Learn Fund	16,004,200

Section 35. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Office of the Secretary of State for library services for the blind and physically handicapped:

From General Revenue Fund	865,400
From Live and Learn Fund	300,000
From Accessible Electronic Information Service Fund	0

Section 40. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Office of the Secretary of State for the following purposes:

For annual per capita grants to all school districts of the State for the establishment and operation of qualified school libraries or the additional support of existing qualified school libraries under Section 8.4 of the Illinois Library System Act. This amount is in addition to any amount otherwise appropriated to the Office of the Secretary of State:

From General Revenue Fund	225,000
From Live and Learn Fund	1,145,000

Section 45. The following named sums, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State for grants to library systems for library computers and new technologies to promote and improve interlibrary cooperation and resource sharing programs among Illinois libraries:

From Live and Learn Fund	0
From Secretary of State Special Services Fund.....	0

Section 50. The following named sums, or so much thereof as may be necessary, are appropriated to the Office of the Secretary of State for annual library technology grants and for direct purchase of equipment and services that support library development and technology advancement in libraries statewide:

From General Revenue Fund	0
From Live and Learn Fund	580,000
From Secretary of State Special Services Fund.....	<u>1,826,000</u>
Total	\$2,406,000

Section 55. The following named sum, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Live and Learn Fund for the purpose of making grants to libraries for construction and renovation as provided in Section 8 of the Illinois Library System Act. This amount is in addition to any amount otherwise appropriated to the Office of the Secretary of State:

From Live and Learn Fund 870,800

Section 60. The following named sum, or so much thereof as may be necessary, respectively, are appropriated to the Office of the Secretary of State for the following purposes: For library services under the Federal Library Services and Technology Act, P.L. 104-208, as amended; and the National Foundation on the Arts and Humanities Act of 1965, P.L. 89-209. These amounts are in addition to any amounts otherwise appropriated to the Office of the Secretary of State:

From Federal Library Services Fund..... 7,000,000

Section 65. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Office of the Secretary of State for support and expansion of the Literacy Programs administered by education agencies, libraries, volunteers, or community based organizations or a coalition of any of the above:

From General Revenue Fund 3,718,300

From Live and Learn Fund 750,000

From Federal Library Services Fund:

From LSTA Title IA 0

From Secretary of State Special Services Fund..... 1,300,000

Section 70. The following named sum, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State for tuition and fees and other expenses related to the program for Illinois Archival Depository System Interns:

From General Revenue Fund 0

Section 75. The sum of \$0, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of Secretary of State for the Penny Severns Summer Family Literacy Grants.

Section 80. In addition to any other sums appropriated for such purposes, the sum of \$1,288,800, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Secretary of State for a grant to the Chicago Public Library.

Section 85. The sum of \$0, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Office of the Secretary of State for all expenditures and grants to libraries for the Project Next Generation Program.

Section 90. The following named sum, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Live and Learn Fund for the purpose of promotion of organ and tissue donations:

From Live and Learn Fund 1,750,000

Section 95. The sum of \$50,000, or so much thereof as may be necessary, is appropriated from the Secretary of State Special License Plate Fund to the Office of the Secretary of State for grants to benefit Illinois Veterans Home libraries.

Section 100. The sum of \$43,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Master Mason Fund to provide grants to Illinois Masonic Charities Fund, a not-for-profit corporation, for charitable purposes.

Section 105. The sum of \$75,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Illinois Pan Hellenic Trust Fund to provide grants for charitable purposes sponsored by African-American fraternities and sororities.

Section 110. The sum of \$27,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Park District Youth Program Fund to provide grants for the Illinois Association of Park Districts: After School Programming.

Section 115. The sum of \$180,000, or so much thereof as may be necessary, is appropriated

to the Secretary of State from the Illinois Route 66 Heritage Project Fund to provide grants for the development of tourism, education, preservation and promotion of Route 66.

Section 120. The sum of \$180,000, or so much thereof as may be necessary, is appropriated from the Police Memorial Committee Fund to the Office of the Secretary of State for grants to the Police Memorial Committee for maintaining a memorial statue, holding an annual memorial commemoration, and giving scholarships to children of police officers killed in the line of duty.

Section 125. The sum of \$130,000, or so much thereof as may be necessary, is appropriated from the Mammogram Fund to the Office of the Secretary of State for grants to the Susan G. Komen Foundation for breast cancer research, education, screening, and treatment.

Section 130. The following named sum, or so much thereof as may be necessary, respectively, are appropriated to the Office of the Secretary of State for such purposes in Section 3-646 of the Illinois Vehicle Code (625 ILCS 5), for grants to the Regional Organ Bank of Illinois and to Mid-America Transplant Services for the purpose of promotion of organ and tissue donation awareness. These amounts are in addition to any amounts otherwise appropriated to the Office of the Secretary of State:
From Organ Donor Awareness Fund 160,000

Section 135. The sum of \$45,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Chicago Police Memorial Foundation Fund for grants to the Chicago Police Memorial Foundation for maintenance of a memorial and park, holding an annual memorial commemoration, giving scholarships to children of police officers killed or catastrophically injured in the line of duty, providing financial assistance to police officers and their families when a police officer is killed or injured in the line of duty, and paying the insurance premiums for police officers who are terminally ill.

Section 140. The sum of \$140,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the U.S. Marine Corps Scholarship Fund to provide grants for scholarships for Higher Education.

Section 145. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the SOS Federal Projects Fund to the Office of the Secretary of State for the payment of any operational expenses relating to the cost incident to augmenting the Illinois Commercial Motor Vehicle safety program by assuring and verifying the identity of drivers prior to licensure, including CDL operators; for improved security for Drivers Licenses and Personal Identification Cards; and any other related program deemed appropriate by the Office of the Secretary of State.

Section 150. The sum of \$1,500,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Securities Investors Education Fund for any expenses used to promote public awareness of the dangers of securities fraud.

Section 155. The sum of \$5,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Secretary of State Evidence Fund for the purchase of evidence, for the employment of persons to obtain evidence, and for the payment for any goods or services related to obtaining evidence.

Section 160. The sum of \$225,000, or so much thereof as may be necessary, is appropriated from the Alternate Fuels Fund to the Office of Secretary of State for the cost of administering the Alternate Fuels Act.

Section 165. The sum of \$16,000,000, or so much thereof as may be necessary, is appropriated from the Secretary of State Special Services Fund to the Office of the Secretary of State for office automation and technology.

Section 170. The sum of \$16,000,000, or so much thereof as may be necessary, is appropriated from the Motor Vehicle License Plate Fund to the Office of the Secretary of State for the cost incident to providing new or replacement plates for motor vehicles.

Section 175. The sum of \$2,500,000, or so much thereof as may be necessary, is appropriated from the Secretary of State DUI Administration Fund to the Office of Secretary of State for operation of the Department of Administrative Hearings of the Office of Secretary of State and for no other purpose.

Section 180. The sum of \$15,000, or so much thereof as may be necessary, is appropriated from the Secretary of State Police DUI Fund to the Secretary of State for the payments of goods and services that will assist in the prevention of alcohol-related criminal violence throughout the State.

Section 185. The sum of \$700,000, or so much thereof as may be necessary, is appropriated from the Secretary of State Police Services Fund to the Secretary of State for purposes as indicated by the grantor or contractor or, in the case of money bequeathed or granted for no specific purpose, for any purpose as deemed appropriate by the Director of Police, Secretary of State in administering the responsibilities of the Secretary of State Department of Police.

Section 190. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from the Office of the Secretary of State Grant Fund to the Office of the Secretary of State to be expended in accordance with the terms and conditions upon which such funds were received.

Section 195. The sum of \$24,300, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the State Library Fund to increase the collection of books, records, and holdings; to hold public forums; to purchase equipment and resource materials for the State Library; and for the upkeep, repair, and maintenance of the State Library building and grounds.

Section 200. The following sum, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State for any operations, alterations, rehabilitations, new construction, and maintenance of the interior and exterior of the various buildings and facilities under the jurisdiction of the Secretary of State to enhance security measures in the Capitol Complex:

From General Revenue Fund 3,700,000

Section 205. The sum of \$13,500,000, or so much thereof as may be necessary, is appropriated from the Secretary of State Identification Security and Theft Prevention Fund to the Office of Secretary of State for all costs related to implementing identification security and theft prevention measures.

Section 210. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Driver Services Administration Fund for the payment of costs related to the issuance of temporary visitor’s driver’s licenses, and other operational costs, including personnel, facilities, computer programming, and data transmission.

Section 215. The sum of \$2,200,000, or so much thereof as may be necessary, is appropriated from the Monitoring Device Driving Permit Administration Fee Fund to the Office of the Secretary of State for all Secretary of State costs associated with administering Monitoring Device Driving Permits per Public Act 95-0400.

Section 220. The sum of \$300,000, or so much thereof as may be necessary, is appropriated from the Indigent BAIID Fund to the Office of the Secretary of State to reimburse ignition interlock device providers per Public Act 95-0400, including reimbursements submitted in prior years.

Section 225. The sum of \$75,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Illinois Professional Golfers Association Junior Golf Fund for grants to the Illinois Professional Golfers Association Foundation to help Association members expose Illinois youngsters to the game of golf.

Section 230. The sum of \$125,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Agriculture in the Classroom Fund for grants to support Agriculture in the Classroom programming for public and private schools within Illinois.

Section 235. The sum of \$30,000, or so much thereof as may be necessary, is appropriated to

the Secretary of State from the Boy Scout and Girl Scout Fund for grants to the Illinois divisions of the Boy Scouts of America and the Girl Scouts of the U.S.A.

Section 240. The sum of \$75,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Support Our Troops Fund for grants to Illinois Support Our Troops, Inc. for charitable assistance to the troops and their families in accordance with its Articles of Incorporation.

Section 245. The sum of \$4,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Rotary Club Fund for grants for charitable purposes sponsored by the Rotary Club.

Section 250. The sum of \$15,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Ovarian Cancer Awareness Fund for grants to the National Ovarian Cancer Coalition, Inc. for ovarian cancer research, education, screening, and treatment.

Section 255. The sum of \$6,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Sheet Metal Workers International Association of Illinois Fund for grants for charitable purposes sponsored by Illinois chapters of the Sheet Metal Workers International Association.

Section 260. The sum of \$100,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Illinois Police Association Fund for providing death benefits for the families of police officers killed in the line of duty, and for providing scholarships, for graduate study, undergraduate study, or both, to children and spouses of police officers killed in the line of duty.

Section 265. The sum of \$5,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the International Brotherhood of Teamsters Fund for grants to the Teamsters Joint Council 25 Charitable Trust for religious, charitable, scientific, literary, and educational purposes.

Section 270. The sum of \$15,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Fraternal Order of Police Fund for grants to the Illinois Fraternal Order of Police to increase the efficiency and professionalism of law enforcement officers in Illinois, to educate the public about law enforcement issues, to more firmly establish the public confidence in law enforcement, to create partnerships with the public, and to honor the service of law enforcement officers.

Section 275. The sum of \$45,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Share the Road Fund for grants to the League of Illinois Bicyclists, a not for profit corporation, for educational programs instructing bicyclists and motorists how to legally and more safely share the roadways.

Section 280. The sum of \$3,500, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the St. Jude Children's Research Fund for grants to St. Jude Children's Research Hospital for pediatric treatment and research.

Section 285. The sum of \$20,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Ducks Unlimited Fund for grants to Ducks Unlimited, Inc. to fund wetland protection, enhancement, and restoration projects in the State of Illinois, to fund education and outreach for media, volunteers, members, and the general public regarding waterfowl and wetlands conservation in the State of Illinois, and to cover reasonable cost for Ducks Unlimited plate advertising and administration of the wetland conservation projects and education program.

Section 290. The sum of \$200,000, or so much thereof as may be necessary, is appropriated to the Secretary of State from the Family Responsibility Fund for all costs associated with enforcement of the Family Financial Responsibility Law.

Section 295. The sum of \$20,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Illinois State Police Memorial Park Fund for grants to the Illinois State Police Heritage Foundation, Inc. for building and maintaining a memorial and park, holding an annual memorial commemoration, giving scholarships to children of State police officers killed or catastrophically injured in the line of duty, and providing financial assistance to police officers and their families when a police officer is killed or injured in the line of duty.

Section 300. The sum of \$1,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Illinois Sheriffs' Association Scholarship and Training Fund for grants to the Illinois Sheriffs' Association for scholarships obtained in a competitive process to attend the Illinois Teen Institute or an accredited college or university, for programs designed to benefit the elderly and teens, and for law enforcement training.

Section 305. The sum of \$15,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Alzheimer's Awareness Fund for grants to the Alzheimer's Disease and Related Disorders Association, Greater Illinois Chapter, for Alzheimer's care, support, education, and awareness programs.

Section 310. The sum of \$40,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Illinois Nurses Foundation Fund for grants to the Illinois Nurses Foundation, to promote the health of the public by advancing the nursing profession in this State.

Section 315. The sum of \$30,000, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Hospice Fund for grants to a statewide organization whose primary membership consists of hospice programs.

Section 320. The sum of \$50, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Illinois Police Benevolent and Protective Association Fund for grants to the Illinois Police Benevolent and Protective Association for the purposes of providing death benefits for the families of police officers killed in the line of duty, providing scholarships for undergraduate study to children and spouses of police officers killed in the line of duty, and educating the public and police officers regarding policing and public safety.

Section 325. The sum of \$550, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the American Red Cross Fund for grants to the American Red Cross or to charitable entities designated by the American Red Cross.

Section 330. The sum of \$925, or so much thereof as may be necessary, is appropriated to the Office of the Secretary of State from the Illinois Police K-9 Memorial Fund for grants to the Northern Illinois K-9 Police Memorial for the creation, operation and maintenance of a police K-9 memorial monument.

ARTICLE 151

Section 1. The amount of \$21,526,400, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois State Board of Education to meet its operational expenses.

Section 5. The following amounts, or so much thereof as may be necessary, are appropriated to the Illinois State Board of Education for Evidence-Based Funding, provided for in Section 18-8.15 of the School Code:

Payable from the Education Assistance Fund	243,349,300
Payable from the Common School Fund	3,611,012,300
Payable from the General Revenue Fund	1,713,481,200
Payable from the Fund for the Advancement of Education:	619,000,000

Section 10. The following amounts or so much thereof as may be necessary, which shall be

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used by the Illinois State Board of Education exclusively for the foregoing purposes and not, under any circumstances, for personal services expenditures or other operational or administrative costs, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2017:

Payable from the General Revenue Fund:

For Blind/Dyslexic Persons	846,000
For Disabled Student Transportation Reimbursement	450,500,000
For Disabled Student Tuition, Private Tuition	233,000,000
For District Consolidation Costs/ Supplemental Payments to School Districts	3,100,000
For Autism Training & Technical Assistance	100,000
For Reimbursement for the Free Breakfast/ Lunch Program	9,000,000
For Transportation-Regular/Vocational Common School Transportation Reimbursement, 29-5 of the School Code	205,808,900
For Visually Impaired/Educational Materials Coordinating Unit, 14-11.01 of the School Code	1,421,100
For Regular Education Reimbursement Per 18-3 of the School Code	19,600,000
For Special Education Reimbursement Per 14-7.03 of the School Code	94,100,000
For Career and Technical Education	38,062,100
For Truant Alternative and Optional Education Program	11,500,000
For Tax-Equivalent Grants, 18-4.4	222,600
For all costs associated with Alternative Education/Regional Safe Schools	6,300,000
For Philip J. Rock Center and School	3,577,800
For grants to Local Education Agencies to conduct Agricultural Education Programs	2,300,000
For After School Matters	2,443,800
For Advanced Placement Classes	500,000
For costs associated with Teach For America	977,500
For National Board Certified Teachers	1,000,000
For Arts and Foreign Language	500,000
For Lowest Performing Schools	1,002,800

Payable from the Education Assistance Fund:

Section 15. The following amounts, or so much thereof as may be necessary, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2017:

Payable from the General Revenue Fund:

For Early Childhood Education	428,738,100
For Technology for Success	2,443,800

Section 16. The amount of \$579,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois state Board of Education for all costs associated with the Community Residential Services Authority.

Section 17. The amount of \$179,900, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois state Board of Education for all costs associated with Educator Misconduct Investigations.

Section 18. The amount of \$51,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois State Board of Education for Student Assessments.

Section 20. The following named amounts, or so much thereof as may be necessary, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2017:

Payable from the General Revenue Fund:

For Bilingual Education 1,900,000

Section 25. The sum of \$15,000,000 or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois State Board of Education to provide grants to school districts and community organizations for after school programming.

Section 30. The sum of \$1,466,300, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Illinois State Board of Education for the ordinary and contingent expenses of the Southwest Organizing Project Parent Mentoring Program.

ARTICLE 152

Section 1. The following amounts or so much thereof as may be necessary, which shall be used by the Illinois State Board of Education exclusively for the foregoing purposes and not, under any circumstances, for personal services expenditures or other operational or administrative costs, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2017:

Payable from the School District Emergency

Financial Assistance Fund:

For Emergency Financial Assistance, 1B-8

of the School Code..... 1,000,000

Payable from the Drivers Education Fund:

For Drivers Education..... 18,750,000

Payable from the Charter Schools Revolving Loan Fund:

For Charter Schools Loans..... 200,000

Payable from the School Technology Revolving Loan Fund:

For School Technology Loans, 2-3.117a

of the School Code..... 7,500,000

Section 5. The following amounts or so much thereof as may be necessary, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2017:

Payable from the SBE Federal Department

of Agriculture Fund:

For Child Nutrition1,062,500,000

Payable from the SBE Federal Department

of Education Fund:

For Title I.....1,090,000,000

For Title II, Teacher/Principal Training 160,000,000

For Title III, English Language

Acquisition..... 50,400,000

For Title IV, 21st Century/Community

Service Programs 200,000,000

For Title VI, Rural and Low Income

Students 2,000,000

For Title X, Homeless Education 5,000,000

For Individuals with Disabilities Act,

Deaf/Blind 500,000

For Individuals with Disabilities Act,

IDEA 754,000,000

For Individuals with Disabilities Act,

Improvement Program 5,000,000

For Individuals with Disabilities Act,

Pre-School 29,200,000

For Grants for Vocational

Education – Basic 55,000,000

For Advanced Placement Fee..... 3,300,000

For Math/Science Partnerships	18,800,000
For Longitudinal Data System	5,200,000
For Special Federal Congressional Projects	5,000,000
For Charter Schools	21,100,000
For Preschool Expansion	<u>35,000,000</u>
Total	\$2,439,500,000

Section 10. The amount of \$600,000, or so much thereof as may be necessary, is appropriated from the School Infrastructure Fund to the Illinois State Board of Education for its ordinary and contingent expenses.

Section 15. The amount of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Temporary Relocation Expenses Revolving Grant Fund for use by the State Board of Education as provided in Section 2-3.77 of the School Code.

Section 20. The amount of \$2,208,900, or so much thereof as may be necessary, is appropriated from the ISBE Teacher Certificate Institute Fund to the Illinois State Board of Education for Teacher Certificates.

Section 25. The amount of \$750,000, or so much thereof as may be necessary, is appropriated from the Teacher Certificate Fee Revolving Fund to the Illinois State Board of Education for Teacher Mentoring Programs.

Section 30. The amount of \$6,000,000, or so much thereof as may be necessary, is appropriated from the Teacher Certificate Fee Revolving Fund to the Illinois State Board of Education for Teacher Certificate Processing.

Section 35. The amount of \$8,484,800, or so much of that amount as may be necessary, is appropriated from the State Board of Education Special Purpose Trust Fund to the State Board of Education for expenditures by the Board in accordance with grants, gifts or donations that the Board has received or may receive from any source, public or private, in support of projects that are within the lawful powers of the Board.

Section 40. The amount of \$7,015,200, or so much of that amount as may be necessary, is appropriated from the State Board of Education Special Purpose Trust Fund for ordinary and contingent expenses of the State Board of Education from indirect costs drawn from the Federal government.

Section 45. The amount of \$200,000, or so much of that amount as may be necessary, is appropriated from the After-School Rescue Fund to the State Board of Education for its ordinary and contingent expenses.

Section 50. The following amounts or so much thereof as may be necessary, are appropriated to the Illinois State Board of Education for the fiscal year beginning July 1, 2017:

Payable from the State Charter School Commission Fund:	
For State Charter School Commission	1,000,000
Payable from the Personal Property Tax Replacement Fund:	
For Bus Driver Training – Regional	
Superintendents’ Services	70,000
For Regional Superintendents’ Services	6,970,000
For Regional Superintendents’ and	
Assistants’ Compensation	<u>10,800,000</u>
Total	\$17,840,000

Section 55. The amount of \$35,000,000, or so much thereof as may be necessary, is appropriated from the SBE Federal Department of Education Fund to the Illinois State Board of Education for all costs associated with related activities for the Early Learning Challenge for the fiscal year beginning July 1, 2017.

Section 60. The following amounts, or so much of those amounts as may be necessary, respectively, for the objects and purposes named, are appropriated to the Illinois State Board of Education for the fiscal year ending June 30, 2017:

FISCAL SUPPORT SERVICES

Payable from the SBE Federal Department of Agriculture Fund:

For Personal Services.....	334,800
For Employee Retirement Contributions	
Paid by Employer	5,300
For Retirement Contributions	133,900
For Social Security Contributions	30,900
For Group Insurance	128,800
For Contractual Services.....	2,100,000
For Travel	400,000
For Commodities	85,000
For Printing.....	156,300
For Equipment	310,000
For Telecommunications.....	<u>50,000</u>
Total	\$3,735,000

Payable from the SBE Federal Agency Services Fund:

For Contractual Services.....	26,500
For Travel	30,000
For Commodities	40,000
For Printing.....	700
For Equipment	11,000
For Telecommunications.....	<u>9,000</u>
Total	\$117,200

Payable from the SBE Federal Department of Education Fund:

For Personal Services.....	2,133,400
For Employee Retirement Contributions	
Paid by Employer	10,900
For Retirement Contributions	793,100
For Social Security Contributions	160,300
For Group Insurance	692,200
For Contractual Services.....	3,150,000
For Travel	1,600,000
For Commodities	305,000
For Printing.....	341,000
For Equipment	679,000
For Telecommunications.....	<u>400,000</u>
Total	\$10,264,900

INTERNAL AUDIT

Payable from the SBE Federal Department of Education Fund:

For Contractual Services.....	210,000
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SCHOOL SUPPORT SERVICES FOR ALL SCHOOLS

Payable from the SBE Federal Department of Agriculture Fund:

For Personal Services.....	3,496,200
For Employee Retirement Contributions	
Paid by Employer	11,500
For Retirement Contributions	1,472,900
For Social Security Contributions	160,300
For Group Insurance	1,028,800
For Contractual Services.....	<u>10,000,000</u>
Total	\$ 16,169,700

Payable from the SBE Federal Department of Education Fund:

For Personal Services.....	507,300
For Employee Retirement Contributions	
Paid by Employer	6,400
For Retirement Contributions	198,400
For Social Security Contributions	80,100

For Group Insurance	113,100
For Contractual Services	<u>1,575,000</u>
Total	\$2,480,300
SPECIAL EDUCATION SERVICES	
Payable from the SBE Federal Department of Education Fund:	
For Personal Services	5,502,600
For Employee Retirement Contributions	
Paid by Employer	26,500
For Retirement Contributions	2,832,500
For Social Security Contributions	310,800
For Group Insurance	1,670,000
For Contractual Services	<u>4,200,000</u>
Total	\$14,542,400
TEACHING AND LEARNING SERVICES FOR ALL CHILDREN	
Payable from the SBE Federal Agency Services Fund:	
For Personal Services	200,000
For Employee Retirement Contributions	
Paid by Employer	5,000
For Retirement Contributions	56,700
For Social Security Contributions	5,400
For Group Insurance	75,000
For Contractual Services	<u>918,500</u>
Total	\$1,260,600
Payable from the SBE Federal Department of Education Fund:	
For Personal Services	5,815,900
For Employee Retirement Contributions	
Paid by Employer	54,300
For Retirement Contributions	2,245,200
For Social Security Contributions	511,500
For Group Insurance	1,544,900
For Contractual Services	<u>12,235,000</u>
Total	\$22,406,800

Section 65. The amount of \$35,000,000, or so much thereof as may be necessary, is appropriated from the SBE Federal Department of Education Fund to the Illinois State Board of Education for Student Assessments.

Section 70. The amount of \$5,300,000, or so much thereof as may be necessary, is appropriated from the SBE Federal Agency Services Fund to the Illinois State Board of Education for all costs associated with the Substance Abuse and Mental Health Services.

Section 75. The amount of \$500,000, or so much thereof as may be necessary, is appropriated from the SBE Federal Agency Services Fund to the Illinois State Board of Education for all costs associated with Adolescent Health Programs.

Section 80. The amount of \$5,600,000, or so much thereof as may be necessary, is appropriated from the SBE Federal Agency Services Fund to the Illinois State Board of Education for all costs associated with Abstinence Education Grants.

ARTICLE 153

Section 1. The sum of \$4,564,952,674, or so much thereof as may be necessary, is appropriated from the Common School Fund to the Teachers' Retirement System of the State of Illinois for the State's contribution, as provided by law.

Section 5. The sum of \$700,000, or so much thereof as may be necessary, is appropriated from the Education Assistance Fund to the Teachers' Retirement System of the State of Illinois for additional costs due to the establishment of minimum retirement allowances pursuant to Sections 16-136.2 and 16-136.3 of the Illinois Pension Code, as amended.

Section 10. The sum of \$130,000, or so much thereof as may be necessary, is appropriated from the Common School Fund to the Illinois Teachers' Retirement System for the employer contributions required by the State as an employer of teachers described under subsection (e) of Section 16-158 of the Illinois Pension Code.

Section 20. The amount of \$221,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Public School Teachers' Pension and Retirement Fund of Chicago for the state's contribution for retirement contributions under subsection (d) of Section 17-127 of the Illinois Pension Code for the fiscal year beginning July 1, 2017.

Section 25. The amount of \$12,466,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Public School Teachers' Pension and Retirement Fund of Chicago for the State's contribution for retirement contributions under Section 17-127 of the Illinois Pension Code for the fiscal year beginning July 1, 2017.

Section 30. The sum of \$200,000, or so much thereof as may be necessary, is appropriated from the Common School Fund to the Illinois Teachers' Retirement System for the employer contributions required by the State as an employer of teachers described under subsection (f) of Section 16-158 of the Illinois Pension Code.

Section 35. The amount of \$114,167,713, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Teachers' Retirement System of the State of Illinois for deposit into the Teacher Health Insurance Security Fund as the state's contribution for teachers' health insurance.

ARTICLE 154

Section 1. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenditures of the Department of Human Services:

Payable from General Revenue Fund:

For Personal Services	335,739,300
For State Contributions to Social Security	26,079,200
For Operational Expenses	188,510,100

Section 5. The following named amounts, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Human Services for income assistance and related distributive purposes, including such Federal funds as are made available by the Federal Government for the following purposes:

DISTRIBUTIVE ITEMS
GRANTS-IN-AID

Payable from General Revenue Fund:

For Aid to Aged, Blind or Disabled under Article III	28,504,700
For Temporary Assistance for Needy Families under Article IV and other social services including Emergency Assistance for families with Dependent Children	143,771,200
For Refugees	1,126,700
For Funeral and Burial Expenses under Articles III, IV, and V, including prior year costs	9,271,600
For Grants Associated with Child Care Services, Including Operating and Administrative Costs	533,264,200
For Grants and for Administrative Expenses associated with Refugee	

Social Services	204,000
For costs associated with the Illinois Welcoming Centers	1,499,000
For Grants and Administrative Expenses associated with Immigrant Integration Services and for other Immigrant Services pursuant to 305 ILCS 5/12-4.34.....	6,035,000
Payable from Employment and Training Fund:	
For Temporary Assistance for Needy Families under Article IV and other social services including Emergency Assistance for families with Dependent Children in accordance with applicable laws and regulations for the State portion of federal funds made available by the American Recovery and Reinvestment Act of 2009	20,000,000

The Department, with the consent in writing from the Governor, may reapportion not more than ten percent of the total appropriation of General Revenue Funds in Section 5 above "For Income Assistance and Related Distributive Purposes" among the various purposes therein enumerated.

Section 10. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenditures of the Department of Human Services:

ADMINISTRATIVE AND PROGRAM SUPPORT

Payable from General Revenue Fund:	
For expenses of indirect costs	100
Payable from Vocational Rehabilitation Fund:	
For Personal Services	4,331,800
For Retirement Contributions	2,339,800
For State Contributions to Social Security	331,400
For Group Insurance	1,560,000
For Contractual Services	831,000
For Contractual Services:	
For Leased Property Management	5,076,200
For Travel	61,000
For Commodities	136,500
For Printing	37,000
For Equipment	48,600
For Telecommunications Services	1,226,500
For Operation of Auto Equipment	<u>28,500</u>
Total	\$16,008,300
For Contractual Services:	
For Leased Property Management:	
Payable from Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	0
Payable from DHS Special Purposes Trust Fund	200,000
Payable from Old Age Survivors Insurance Fund	2,878,600
Payable from USDA Women, Infants and Children Fund	80,000
Payable from Local Initiative Fund	25,000
Payable from Maternal and Child Health Services Block Grant Fund	40,000
Payable from Community Mental Health Services Block Grant Fund	0
Payable from DHS Recoveries Trust Fund	<u>300,000</u>

Total	\$3,523,600
Payable from DHS Private Resources Fund:	
For Grants and Costs associated with Human Services Activities funded by Grants or Private Donations	10,000
Payable from Mental Health Fund:	
For Costs associated with Mental Health and Developmental Disabilities Special Projects.....	6,000,000
For costs associated with DHS inter-agency Support Services	3,000,000
Payable from the Federal National Community Services Grant Fund:	
For Deposit into the Public Health Services Fund.....	500,000
Payable from the DHS State Projects Fund:	
For expenses associated with Energy Conservation and Efficiency programs	1,000,000
Payable from DHS Recoveries Trust Fund:	
For ordinary and contingent expenses associated with the Grant Accountability efforts.....	5,000,000
For ordinary and contingent expenses.....	16,263,000

ADMINISTRATIVE AND PROGRAM SUPPORT
GRANTS-IN-AID

Section 15. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services for the purposes hereinafter named:

GRANTS-IN-AID

For Tort Claims:	
Payable from General Revenue Fund.....	451,300
Payable from Vocational Rehabilitation Fund	10,000
Total	\$461,300
For Reimbursement of Employees for Work-Related Personal Property Damages:	
Payable from General Revenue Fund	10,400
For Grants and administrative expenses associated with the Open Door Project:	
Payable from DHS Private Resources Fund.....	315,500

PERMANENT IMPROVEMENTS

Section 20. The following named sums, or so much thereof as may be necessary, are appropriated from the General Revenue Fund to the Department of Human Services for repairs and maintenance, roof repairs and/or replacements and miscellaneous at the Department's various facilities and are to include capital improvements including construction, reconstruction, improvements, repairs and installation of capital facilities, cost of planning, supplies, materials, and all other expenses required for roof and other types of repairs and maintenance, capital improvements and demolition.

No contract shall be entered into or obligations incurred for any expenditures from appropriations made in this Section of the Article until after the purposes and amounts have been approved in writing by the Governor.

For Repair, Maintenance and other Capital Improvements at various facilities	1,457,600
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Section 25. The following named sums, or so much thereof as may be necessary, are appropriated to the Department of Human Services as follows:

REFUNDS

Payable from Mental Health Fund.....	2,000,000
Payable from Vocational Rehabilitation Fund	5,000
Payable from Drug Treatment Fund	5,000
Payable from Sexual Assault Services Fund.....	400

Payable from Early Intervention	
Services Revolving Fund	300,000
Payable from DHS Federal Projects Fund	25,000
Payable from USDA Women, Infants and Children Fund	200,000
Payable from Maternal and Child Health	
Services Block Grant Fund	5,000
Payable from Youth Drug Abuse Prevention Fund	30,000
Total	\$2,570,400

Section 27. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Human Services for ordinary and contingent expenses:

INTER-AGENCY SUPPORT SERVICES

Payable from DHS Technology Initiative Fund:	
For Expenses of the Framework Project	10,000,000

Section 30. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to the Department of Human Services for ordinary and contingent expenses:

MANAGEMENT INFORMATION SERVICES

Payable from Mental Health Fund:	
For costs related to the provision	
of MIS support services provided to	
Departmental and Non-Departmental	
organizations	6,636,600
Payable from Vocational Rehabilitation Fund:	
For Personal Services	316,900
For Retirement Contributions	171,200
For State Contributions to Social Security	24,200
For Group Insurance	72,000
For Contractual Services	705,000
For Contractual Services:	
For Information Technology Management	2,280,700
For Travel	10,000
For Commodities	30,600
For Printing	5,800
For Equipment	50,000
For Telecommunications Services	1,550,000
For Operation of Auto Equipment	2,800
Total	\$5,219,200
Payable from USDA Women, Infants and Children Fund:	
For Personal Services	236,800
For Retirement Contributions	127,900
For State Contributions to Social Security	18,100
For Group Insurance	48,000
For Contractual Services	25,400
For Contractual Services:	
For Information Technology Management	11,900
For Electronic Data Processing	0
Total	\$468,100
Payable from Maternal and Child Health Services	
Block Grant Fund:	
For Operational Expenses Associated with	
Support of Maternal and Child Health	
Programs	458,100

Section 35. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

BUREAU OF DISABILITY DETERMINATION SERVICES

Payable from Old Age Survivors Insurance Fund:

For Personal Services.....	35,753,400
For Retirement Contributions	19,311,500
For State Contributions to Social Security	3,347,100
For Group Insurance	11,040,000
For Contractual Services.....	11,601,800
For Travel	198,000
For Commodities	379,100
For Printing.....	384,000
For Equipment	1,600,900
For Telecommunications Services	1,404,700
For Operation of Auto Equipment	<u>100</u>
Total	\$85,020,600

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

BUREAU OF DISABILITY DETERMINATION SERVICES
GRANTS-IN-AID

For Services to Disabled Individuals:

Payable from Old Age Survivors Insurance Fund.....	25,000,000
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Section 45. The following named amount, or so much thereof as may be necessary, is appropriated to the Department of Human Services:

HOME SERVICES PROGRAM
GRANTS-IN-AID

For Purchase of Services of the Home Services Program, pursuant to 20 ILCS 2405/3, including operating, administrative, and prior year costs:

Payable from General Revenue Fund.....	388,183,600
Payable from the Home Services	
Medicaid Trust Fund.....	<u>246,000,000</u>
Total	\$634,183,600

Section 50. The following named amount, or so much thereof as may be necessary, is appropriated to the Department of Human Services:

HOME SERVICES PROGRAM
GRANTS-IN-AID

For all costs and administrative expenses associated with Community Reintegration program:

Payable from General Revenue Fund.....	1,262,700
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Section 55. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

MENTAL HEALTH GRANTS AND PROGRAM SUPPORT

Payable from Community Mental Health Services

Block Grant Fund:

For Personal Services.....	512,000
For Retirement Contributions	276,600
For State Contributions to Social Security	39,200
For Group Insurance	120,000
For Contractual Services.....	119,400
For Travel	10,000
For Commodities	5,000
For Equipment	<u>5,000</u>
Total	\$1,087,200

Section 60. The sum of \$215,854,900, or so much thereof as may be necessary, is

appropriated from the General Revenue Fund to the Department of Human Services for costs associated with the operation of State Operated Mental Health Facilities or the costs associated with services for the transition of State Operated Mental Health Facilities residents to alternative community settings.

Section 65. The sum of \$44,592,900, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for grants and administrative expenses associated with the Department’s rebalancing efforts pursuant to 20 ILCS 1305/1-50 and in support of the Department’s efforts to expand home and community-based services, including rebalancing and transition costs associated with compliance with consent decrees.

Section 75. The following named sums, or so much thereof as may be necessary, respectively, for the purposes hereinafter named, are appropriated to the Department of Human Services for Grants-In-Aid and Purchased Care in its various regions pursuant to Sections 3 and 4 of the Community Services Act and the Community Mental Health Act:

**MENTAL HEALTH GRANTS AND PROGRAM SUPPORT
GRANTS-IN-AID AND PURCHASED CARE**

For all costs and administrative expenses for Community Service Programs for Persons with Mental Illness; Child and Adolescent Mental Health Programs; Community Hospital Inpatient & Psych Services; Evaluation Determination, Disposition, & Assessment; Jail Data Link Project; Juvenile Justice Trauma Program; Regions Special Consumer Supports & Mental Health Services; Rural Behavioral Health Access; Supported Residential; the Living Room; and all other Services to persons with Mental Illness:

Payable from General Revenue Fund.....	136,488,100
For costs and administrative expenses for Evaluation Determination, Disposition, & Assessment	
Payable from General Revenue Fund.....	1,200,000
For Community Service Grant Programs for Persons with Mental Illness:	
Payable from Community Mental Health Services Block Grant Fund	18,025,400
For Mental Health Treatment:	
Payable from Mental Health Reporting Fund.....	2,000,000
For Community Service Grant Programs for Persons with Mental Illness including administrative costs:	
Payable from DHS Federal Projects Fund.....	16,036,100
Payable from the Department of Human Services Community Services Fund	15,000,000
Payable from General Revenue Fund:	
For costs associated with the Purchase and Disbursement of Psychotropic Medications for Mentally Ill Clients in the Community	1,881,800
For costs associated with Supportive MI Housing	15,915,800
Payable from Community Mental Health Medicaid Trust Fund:	
For all costs and administrative expenses associated with Medicaid Services and Community Services for Persons with Mental Illness, including prior year costs	92,902,400
For Community Service Grant Programs for	

Children and Adolescents with Mental Illness:

Payable from Community Mental Health Services
 Block Grant Fund 4,341,800

The Department, with the consent in writing from the Governor, may reappropriation not more than 10 percent of the total appropriation of General Revenue Funds in Section 75 above among the various purposes therein enumerated.

Section 85. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

DEVELOPMENTAL DISABILITIES GRANTS AND PROGRAM SUPPORT

Payable from the DHS State Projects Fund:

For costs associated with state
 operated facility special projects
 including but not limited to permanent
 improvements 10,000,000

Section 90. The sum of \$269,698,900, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for costs associated with the operation of State Operated Developmental Centers or the costs associated with services for the transition of State Operated Developmental Center residents to alternative community settings.

Section 95. The following named sums, or so much thereof as may be necessary, respectively, for the purposes hereinafter named, are appropriated to the Department of Human Services for Grants-In-Aid and Purchased Care in its various regions pursuant to Sections 3 and 4 of the Community Services Act and the Community Mental Health Act:

DEVELOPMENTAL DISABILITIES GRANTS AND PROGRAM SUPPORT
 GRANTS-IN-AID AND PURCHASED CARE

For all costs associated with
 Community Based Services for
 Persons with Developmental Disabilities
 and for Intermediate Care Facilities
 for the Mentally Retarded and
 Alternative Community Programs

Payable from General Revenue Fund.....1,170,113,200

For rate increases to organizations
 providing community-based services
 for persons with developmental
 disabilities and for intermediate care
 facilities for the developmentally
 disabled and alternative community
 programs to pay for wage increases for
 front-line personnel, including, but not
 limited to, direct support persons,
 aides, front-line supervisors,
 qualified intellectual disabilities
 professionals, nurses, and
 non-administrative support staff:

Payable from General Revenue Fund..... 35,000,000

For costs associated with Community
 Based Services for persons with
 Developmental disabilities and system
 rebalancing initiatives

Payable from the Department of Human
 Services Community Services Fund 27,000,000

For Intermediate Care Facilities
 for the Mentally Retarded and
 Alternative Community Programs

including prior year costs

Payable from Care Provider Fund for Persons with a Developmental Disability.....	45,000,000
For Community Based Services for Persons with Developmental Disabilities at the approximate cost set forth below:	
Payable from Mental Health Fund	9,965,600
Payable from Community Developmental Disability Services Medicaid Trust Fund	75,000,000
Payable from General Revenue Fund:	
For costs associated with the provision of Specialized Services to Persons with Developmental Disabilities.....	7,667,100
For a grant to the Autism Program for an Autism Diagnosis Education Program for Individuals	4,300,000
For a Grant to Best Buddies	977,500
For a grant to the ARC of Illinois for the Life Span Project	471,400
For Epilepsy Services	\$2,023,100
For costs associated with Developmental Disability Quality Assurance Waiver.....	480,600
For costs associated with Developmental Disability Community Transitions or State Operated Facilities	5,201,600
For costs associated with young adults Transitioning from the Department of Children and Family Services to the Developmental Disability Service System	2,471,600
Payable from Special Olympics Illinois Fund:	
For the costs associated with Special Olympics	100,000
Payable from the Autism Care Fund:	
For grants to the Autism Society of Illinois	100,000
Payable from the Special Olympics Illinois and Special Children’s Charities Fund:	
For grants to Special Olympics Illinois and Special Children’s Charities	2,000,000

Section 105. The sum of \$23,700,000, or so much thereof as may be necessary, is appropriated to the Department of Human Services from the Health and Human Services Medicaid Trust Fund for grants and all costs associated with developmental disabilities and/or mental health programs.

Section 110. The following named amount, or so much thereof as may be necessary, is appropriated to the Department of Human Services for Payments to Community Providers and Administrative Expenditures, including such Federal funds as are made available by the Federal Government for the following purpose:

Payable from Autism Research Checkoff Fund:	
For costs associated with autism research.....	100,000
Payable from Autism Awareness Fund:	
For costs associated with autism awareness	100,000

Section 115. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to the Department of Human Services:

ADDICTION TREATMENT

Payable from Prevention and Treatment of Alcoholism

and Substance Abuse Block Grant Fund:

For Personal Services.....	2,787,200
For Retirement Contributions	1,505,500
For State Contributions to Social Security	236,900
For Group Insurance	672,000
For Contractual Services.....	1,227,700
For Travel	200,000
For Commodities	53,800
For Printing.....	35,000
For Equipment	14,300
For Electronic Data Processing.....	300,000
For Telecommunications Services	117,800
For Operation of Auto Equipment	20,000
For Expenses Associated with the Administration of the Alcohol and Substance Abuse Prevention and Treatment Programs.....	<u>215,000</u>
Total	\$7,385,200

Section 125. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to the Department of Human Services:

ADDICTION TREATMENT
GRANTS-IN-AID

Payable from General Revenue Fund:

For Costs Associated with Community Based Addiction Treatment to Medicaid Eligible and AllKids clients, Including Prior Year Costs	43,379,700
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Section 130. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated for the objects and purposes hereinafter named, to the Department of Human Services:

ADDICTION TREATMENT
GRANTS-IN-AID

Payable from General Revenue Fund:

For costs associated with Community Based Addiction Treatment Services	38,676,000
For Addiction Treatment Services for DCFS clients.....	7,365,100
For costs associated with Addiction Treatment Services for Special Populations.....	<u>5,824,700</u>
Total	\$51,865,800

Payable from State Gaming Fund:

For Costs Associated with Treatment of Individuals who are Compulsive Gamblers	1,029,500
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For Addiction Treatment and Related Services:

Payable from Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	60,000,000
Payable from Youth Drug Abuse Prevention Fund.....	530,000

For Grants and Administrative Expenses Related
to Addiction Treatment and Related Services:

Payable from Drunk and Drugged Driving Prevention Fund.....	3,212,200
Payable from Drug Treatment Fund.....	5,105,800
Payable from Alcoholism and Substance Abuse Fund.....	31,000,000

For underwriting the cost of housing

for groups of recovering individuals:	
Payable from Group Home Loan	
Revolving Fund	200,000
For Grants and Administrative Expenses Related	
to the Tobacco Enforcement Program:	
Payable from Dram Shop Fund	1,000,000

The Department, with the consent in writing from the Governor, may reapportion not more than two percent of the total appropriation of General Revenue Funds in Section 130 above "Addiction Treatment" among the purposes therein enumerated.

Section 135. The Sum of \$500,000 or as much thereof is necessary is appropriated from the General Revenue Fund to the Department of Human Services for a pilot program to study uses and effects of medication assisted treatments for addiction and for the prevention of relapse to opioid dependence in publicly-funded treatment program.

Section 140. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

REHABILITATION SERVICES BUREAUS

Payable from Illinois Veterans' Rehabilitation Fund:	
For Personal Services	1,952,300
For Retirement Contributions	1,054,500
For State Contributions to Social Security	149,400
For Group Insurance	528,000
For Travel	12,200
For Commodities	5,600
For Equipment	7,000
For Telecommunications Services	19,500
Total	\$3,728,500
Payable from Vocational Rehabilitation Fund:	
For Personal Services	40,854,200
For Retirement Contributions	22,066,600
For State Contributions to Social Security	3,225,800
For Group Insurance	12,763,200
For Contractual Services	8,689,800
For Travel	1,455,900
For Commodities	313,200
For Printing	150,100
For Equipment	669,900
For Telecommunications Services	1,493,200
For Operation of Auto Equipment	5,700
For Support Services In-Service Training	366,700
For Administrative Expenses of the	
Statewide Deaf Evaluation Center	0
Total	\$92,054,300

Section 145. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

REHABILITATION SERVICES BUREAUS

GRANTS-IN-AID

For Case Services to Individuals:	
Payable from General Revenue Fund	8,950,900
Payable from Illinois Veterans'	
Rehabilitation Fund	2,413,700
Payable from Vocational Rehabilitation Fund,	
including prior year costs	55,000,000
For grants and expenses of supported	
employment programs:	
Payable from General Revenue Fund	102,000

For Implementation of Title VI, Part C of the Vocational Rehabilitation Act of 1973 as Amended--Supported Employment:

Payable from Vocational Rehabilitation Fund	1,900,000
For all costs associated with the Small Business Enterprise Program:	
Payable from Vocational Rehabilitation Fund	3,527,300
For Grants to Independent Living Centers:	
Payable from General Revenue Fund.....	4,296,500
Payable from Vocational Rehabilitation Fund	2,077,200
For Grants to the Illinois Coalition of Citizens with Disabilities:	
Payable from Vocational Rehabilitation Fund	0
For Independent Living Older Blind Grants and administrative costs:	
Payable from Vocational Rehabilitation Fund	1,745,500
Payable from General Revenue Fund.....	134,100
For Independent Living Older Blind Formula:	
Payable from Vocational Rehabilitation Fund	0
For all costs associated with the Project for Individuals of All Ages with Disabilities:	
Payable from Vocational Rehabilitation Fund	1,050,000
For Case Services to Migrant Workers:	
Payable from Vocational Rehabilitation Fund	210,000

Section 150. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

CLIENT ASSISTANCE PROJECT

Payable from Vocational Rehabilitation Fund:

For grants and administrative costs associated with the Client Assistance Project.....	1,179,200
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Section 160. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

DIVISION OF REHABILITATION SERVICES PROGRAM AND ADMINISTRATIVE SUPPORT

Payable from Rehabilitation Services Elementary and Secondary Education Act Fund:

For Federally Assisted Programs	1,384,100
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Section 165. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenditures of the Department of Human Services:

CENTRAL SUPPORT AND CLINICAL SERVICES

Payable from Mental Health Fund:

For Costs Related to Provision of Support Services Provided to Departmental and Non-Departmental Organizations	9,043,800
For Drugs and Costs associated with Pharmacy Services.....	12,300,000
For all costs associated with Medicare Part D.....	1,507,900
Payable from Mental Health Reporting Fund:	
For Expenses related to Implementing the Firearm Concealed Carry Act	2,500,000
Payable from DHS Federal Projects Fund:	
For Federally Assisted Programs	6,004,200

Section 170. The following named sums, or so much thereof as may be necessary, respectively, for the objects and purposes hereinafter named, are appropriated to meet the ordinary and contingent expenses of the Department of Human Services:

SEXUALLY VIOLENT PERSONS PROGRAM

Payable from General Revenue Fund:

For Sexually Violent Persons Program \$2,269,400

Section 175. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

ILLINOIS SCHOOL FOR THE DEAF

Payable from General Revenue Fund:

For Student, Member or Inmate Compensation 17,300

Payable from Vocational Rehabilitation Fund:

For Secondary Transitional Experience Program 50,000

Section 180. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

ILLINOIS SCHOOL FOR THE VISUALLY IMPAIRED

Payable from General Revenue Fund:

For Student, Member or Inmate Compensation 13,900

Payable from Vocational Rehabilitation Fund:

For Secondary Transitional Experience Program 42,900

Section 190. The following named amounts, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services:

ILLINOIS CENTER FOR REHABILITATION AND EDUCATION

Payable from General Revenue Fund:

For Student, Member or Inmate Compensation 1,700

Payable from Vocational Rehabilitation Fund:

For Secondary Transitional Experience Program 60,000

Section 195. The following named sums, or so much thereof as may be necessary, respectively, are appropriated to the Department of Human Services for the purposes hereinafter named:

FAMILY AND COMMUNITY SERVICES

Payable from DHS Special Purposes Trust Fund:

For Operation of Federal Employment Programs 10,783,700

Payable from the DHS State Projects Fund:

For Operational Expenses for Public Health Programs 368,000

Payable from the Maternal and Child

Health Services Block Grant Fund:

For Grants and Administrative costs Associated with the Maternal and Child Health Programs 9,401,200

Payable from Youth Alcoholism and Substance

Abuse Prevention Fund:

For community-based alcohol and other drug abuse prevention services 150,000

Section 200. The following named amounts, or so much thereof as may be necessary, respectively, for the objects hereinafter named, are appropriated to the Department of Human Services for Family and Community Services and related distributive purposes, including such Federal funds as are made available by the Federal government for the following purposes:

FAMILY AND COMMUNITY SERVICES

GRANTS-IN-AID

Payable from General Revenue Fund:

For Emergency Food Program, including Operating and Administrative Costs	215,400
For Employability Development Services Including Operating and Administrative Costs and Related Distributive Purposes	9,145,700
For Food Stamp Employment and Training including Operating and Administrative Costs and Related Distributive Purposes	3,651,000
For a grant to Children's Place for costs associated with specialized child care for families affected by HIV/AIDS	381,200
For Grants and administrative expenses of Programs to Reduce Infant Mortality, provide Case Management and Outreach Services, and for the Intensive Prenatal Performance Project	33,965,000
For Grants and all Costs Associated with the Domestic Violence Shelters and Services Program	18,635,000
For Grants for Community Services, including operating and administrative costs	5,518,400
For Grants and Administrative Expenses of the Westside Health Authority Crisis Intervention	293,300
For Grants and Administrative Expenses 6 of Addiction Prevention and related services	1,003,800
For Grants and Administrative Expenses of Supportive Housing Services	13,429,400
For Grants and Administrative Expenses of the Comprehensive Community-Based Services to Youth	16,546,400
For Grants and Administrative Expenses of Redeploy Illinois	4,885,100
For all costs associated with Homeless Youth Services	4,550,000
For grants to provide Assistance to Sexual Assault Victims and for Sexual Assault Prevention Activities	6,159,700
For Grants and Administrative Expenses for After School Youth Support Programs	13,489,500
For Grants and Administrative Expenses Related to the Healthy Families Program	10,040,000
For Early Intervention	96,691,900
For all costs associated with the Parents Too Soon Program	6,870,300
Payable from Assistance to the Homeless Fund: For costs related to Providing Assistance to the Homeless including Operating and Administrative Costs and Grants	300,000
Payable from the Specialized Services for Survivors of Human Trafficking Fund: For Grants to Organizations to Prevent Prostitution and Human Trafficking	100,000
Payable from the Illinois Affordable Housing Trust Fund: For Homeless Youth Services	1,000,000
For Homelessness Prevention	4,000,000

For Emergency and Transitional Housing.....	9,383,700
Payable from Employment and Training Fund:	
For grants associated with Employment and Training Programs, income assistance and other social services including operating, administrative and prior year costs.....	485,000,000
Payable from the Health and Human Services Medicaid Trust Fund:	
For grants for Supportive Housing Services.....	3,382,500
Payable from DHS Special Purposes Trust Fund:	
For Emergency Food Program Transportation and Distribution, including grants and operations	5,163,800
For Federal/State Employment Programs and Related Services	5,000,000
For Grants Associated with the Great START Program, Including Operation and Administrative Costs.....	5,200,000
For Grants Associated with Child Care Services, Including Operation, Administrative and Prior year costs	215,800,000
For Grants Associated with Migrant Child Care Services, Including Operation and Administrative Costs.....	3,422,400
For Refugee Resettlement Purchase of Service, Including Operation and Administrative Costs.....	10,611,200
For Grants Associated with the Head Start State Collaboration, Including Operating and Administrative Costs	500,000
For SSI Advocacy Services administrative costs:	
Payable from General Revenue Fund.....	1,286,500
Payable from DHS Special Purposes Trust Fund	1,009,400
Payable from DHS Special Purposes Trust Fund:	
For Community Grants	7,257,800
For costs associated with Family Violence Prevention Services	5,018,200
For grants and administrative costs associated with MIEC Home Visiting Program	14,006,800
Payable from Local Initiative Fund:	
For Purchase of Services under the Donated Funds Initiative Program, Including Operating and Administrative Costs	22,729,400
Payable from Hunger Relief Fund:	
For Grants for food banks for the purchase of food and related supplies for low income persons	300,000
Payable from Sexual Assault Services Fund:	
For Grants Related to the Sexual Assault Services Program	100,000
Payable from Domestic Violence Abuser Services Fund:	
For Domestic Violence Abuser Services.....	100,000
Payable from the DHS Federal Projects Fund:	
For Grants and all costs associated with implementing Public Health Programs	10,742,300

Payable from USDA Women, Infants and Children Fund:	
For Grants to Public and Private Agencies for costs of administering the USDA Women, Infants, and Children (WIC) Nutrition Program	70,049,000
For Grants for the Federal Commodity Supplemental Food Program.....	1,400,000
For Grants and Administrative Expenses of the USDA Farmer's Market Nutrition Program.....	500,000
For Grants for Free Distribution of Food Supplies and for Grants for Nutrition Program Food Centers under the USDA Women, Infants, and Children (WIC) Nutrition Program.....	251,000,000
Payable from the DHS Special Purposes Trust Fund:	
For Grants and all costs associated with the Race to the Top Program	16,000,000
For Grants and all costs associated with SNAP Education	18,000,000
For Grants and all costs associated with SNAP Outreach.....	2,000,000
For Grants and all costs associated with the JTED-SNAP Pilot Employment and Training Program.....	21,857,600
Payable from DHS Federal Projects Fund:	
For Grants and Administrative Expenses for Partnership for Success Program.....	5,000,000
For all costs associated with the Emergency Solutions Grants Program.....	12,000,000
Payable from the Juvenile Accountability Incentive Block Grant Fund:	
For all costs associated with the Juvenile Accountability Block Grant (JABG)	5,000,000
Payable from Tobacco Settlement Recovery Fund:	
For a Grant to the Coalition for Technical Assistance and Training	250,000
For all costs associated with Children's Health Programs, including grants, contracts, equipment, vehicles and administrative expenses.....	1,138,800
Payable from Domestic Violence Shelter and Service Fund:	
For Domestic Violence Shelters and Services Program.....	952,200
Payable from Gaining Early Awareness and Readiness for Undergraduate Programs Fund:	
For Grants and administrative expenses Of G.E.A.R.U.P.....	3,516,800
Payable from DHS Special Purposes Trust Fund:	
For Parents Too Soon Program, including grants and operations	2,505,000
Payable from the Sexual Assault Services and Prevention Fund:	
For Grants and administrative expenses of the Sexual Assault Services and Prevention Program.....	600,000
Payable from the Children's Wellness Charities Fund:	
For Grants to Children's Wellness Charities	100,000

Payable from the Housing for Families Fund:	
For Grants for Housing for Families	100,000
Payable from the Farmers' Market Technology Improvement Fund:	
For Farmers' Market Technology	1,000,000
Payable from Early Intervention Services Revolving Fund:	
For Grants and administrative expenses associated with the Early Intervention Services Program, including prior years costs	180,000,000
For Grants and Administrative Expenses of Addiction Prevention and Related Services:	
Payable from Youth Alcoholism and Substance Abuse Prevention Fund.....	1,050,000
Payable from Alcoholism and Substance Abuse Fund.....	2,500,000
Payable from Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	16,000,000
Payable from the Juvenile Justice Trust Fund:	
For Grants and administrative costs associated with Juvenile Justice Planning and Action Grants for Local Units of Government and Non-Profit Organizations including Prior Year Costs	4,000,000

Section 202. The sum of \$15,000,000, or so much thereof as may be necessary, is appropriated from the General Revenue Fund to the Department of Human Services for grants to community providers and local governments for youth employment programs.

Section 204. The sum of \$12,187,500, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made in Article 220, Section 55 of Public Act 99-0524, is reappropriated from the Commitment to Human Services Fund to the Department of Human Services for grants to community providers and local governments for youth employment programs.

Section 205. The Department, with the consent in writing from the Governor, may reappropriation General Revenue Funds in Section 45 above "For Home Services Program Grants-in-Aid" among Section 75 "For Mental Health Grants-in-Aid and Purchased Care" and Section 95 "For Developmental Disabilities Grants and Program Support Grants-in-Aid and Purchased Care" as a result of transferring clients to the appropriate community based service system.

ARTICLE 155

Section 1. It is the intent of the State that all or a portion of the costs of projects funded by appropriations made in this Act from the Capital Development Fund, the School Construction Fund, the Anti-Pollution Fund, the Transportation Bond Series A Fund, the Transportation Bond Series B Fund, the Coal Development Fund, the Transportation Bond Series D Fund, and the Build Illinois Bond Fund will be paid or reimbursed from the proceeds of tax-exempt bonds subsequently issued by the State.

ARTICLE 156

DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY

Section 1. The sum of \$11,475,000, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 163.5, Section 5 of Public Act 99-0524, is reappropriated from the Build Illinois

Bond Fund to the Department of Commerce and Economic Opportunity for grants to local governments for capital improvements to civic centers.

Section 5. No contract shall be entered into or obligation incurred or any expenditure made from any appropriation herein made in this Article until after the purpose and amounts have been approved in writing by the Governor.

ARTICLE 157
DEPARTMENT OF NATURAL RESOURCES

Section 5. The sum of \$34,057,184, or so much thereof as may be necessary, and as remains unexpended at the close of business on June 30, 2017, from a new appropriation heretofore made for such purpose in Article 163, Section 95, of Public Act 99-0524, as amended, is reappropriated from the Open Space Lands Acquisition and Development Fund to the Department of Natural Resources for expenses connected with and to make grants to local governments as provided in the "Open Space Lands Acquisition and Development Act".

Section 10. The following named sum, or so much thereof as may be necessary, and as remains unexpended at the close of business on June 30, 2017, from new appropriations heretofore made for such purpose in Article 163, Section 105 and Section 110, of Public Act 99-0524, as amended, made either independently or in cooperation with the Federal Government or any agency thereof, any municipal corporation, or political subdivision of the State, or with any public or private corporation, organization, or individual, is reappropriated to the Department of Natural Resources for refunds and the purposes stated:

Payable from Land and Water Recreation Fund:
For Outdoor Recreation Programs \$17,432,351

Section 15. The sum of \$42,186,212, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from new appropriation heretofore made for such a purpose in Article 163, Section 100 of Public Act 99-0524 as amended, is reappropriated from the Build Illinois Bond Fund to the Department of Natural Resources for capital grants to parks or recreational units for permanent improvements.

Section 20. The sum of \$291,213, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 163, Section 85, of Public Act 99-0524, as amended, is reappropriated from the State Parks Fund to the Department of Natural Resources, in coordination with the Capital Development Board, for the development of the World Shooting and Recreation Complex including all construction and debt service expenses required to comply with this appropriation. Provided further, to the extent that revenues are received for such purposes, said revenues must come from non-State sources.

Section 25. The sum of \$4,177,497, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from a new appropriation heretofore made for such purpose in Article 163, Section 90 of Public Act 99-0524, as amended, is reappropriated from the Capital Development Fund to the Department of Natural Resources for expenditure by the Office of Water Resources for water development projects at the approximate cost set forth below:

Flood Hazard Mitigation – for
Olive Branch in Alexander County -
For cost sharing to acquire flood
prone structures, to implement
flood hazard mitigation plans, and
to acquire mitigation sites
associated with flood control projects..... \$4,177,497

Section 30. No contract shall be entered into or obligation incurred or any expenditure made from a reappropriation herein made in Sections 15 and 25 of this Article until after the purpose and amount of such expenditure has been approved in writing by the Governor.

ARTICLE 158

CAPITAL DEVELOPMENT BOARD

Section 15. The sum of \$39,335,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made in Article 168, Section 15 of Public Act 99-0524, is reappropriated from the Capital Development Fund to the Capital Development Board for emergencies, remobilization, escalation costs and other capital improvements by the State, its departments, authorities, public corporations, commissions and agencies, and for higher education projects, in addition to funds previously appropriated, as authorized by Section 3 (e) of the General Obligation Bond Act.

Section 20. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 20 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Agriculture for the projects hereinafter enumerated:

ILLINOIS STATE FAIRGROUNDS - DUQUOIN

For replacing roofs, and other capital improvements..... 14,000

Section 40. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 40 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Central Management Services for the projects hereinafter enumerated:

ELGIN REGIONAL OFFICE BUILDING

For upgrading the HVAC system, and other capital improvements 992,885

Section 50. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 50 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Natural Resources for the projects hereinafter enumerated:

I & M Canal - CHANNAHON – GRUNDY COUNTY

For repair of the spillway, and other capital improvements, in addition to funds previously appropriated..... 564,320

MORAIN HILLS STATE PARK – MCHENRY COUNTY

For replacing yellow-head marshy dam culverts, and other capital improvements..... 400,000

Section 55. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 55 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Juvenile Justice for the projects hereinafter enumerated:

ILLINOIS YOUTH CENTER - HARRISBURG

For upgrading electrical primary and emergency generators, and other capital improvements 2,924,652

ILLINOIS YOUTH CENTER - ST. CHARLES

For renovating Intake Building and other capital improvements 4,198,900

For replacing water distribution system and other capital improvements 1,228,853

For renovating multiple building roofing and building envelopes and other capital improvements..... 3,755,000

Section 60. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article

168, Section 60 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Corrections for the projects hereinafter enumerated:

DECATUR CORRECTIONAL CENTER	
For replacing the cooling tower, and other capital improvements	2,610,000
GRAHAM CORRECTIONAL CENTER	
For replacing roofing systems, and other capital improvements	560,000
LOGAN CORRECTIONAL CENTER	
For replacing roofing systems, and other capital improvements	650,000
MENARD CORRECTIONAL CENTER - CHESTER	
For repairs and upgrades to replace roofing systems, and other capital improvements.....	550,000
PONTIAC CORRECTIONAL CENTER	
For renovation of showers and replace plumbing, and other capital improvements.....	800,000
For renovation inmate kitchen and cold storage, and other capital improvements.....	6,637,812
SHAWNEE CORRECTIONAL CENTER	
For replacing Roofing systems, and other capital improvements	3,200,000
STATEVILLE CORRECTIONAL CENTER - JOLIET	
For repair and replace steam lines, and other capital improvements	500,000
VIENNA CORRECTIONAL CENTER	
For replacing roofing systems, security systems and replace windows, and other capital improvements	2,365,087
For replacing roofing systems and other upgrades at Building 19	7,448,750

Section 65. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 65 of Public Act 99-0524, are reappropriated from the Build Illinois Bond Fund to the Capital Development Board for the Department of Corrections for the projects hereinafter enumerated

For demolition of buildings at Menard Correctional Center	275,000
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Section 85. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 85 of Public Act 99-0524, are reappropriated from the Build Illinois Bond Fund to the Capital Development Board for the Historic Preservation Agency for the projects hereinafter enumerated:

PULLMAN HISTORIC SITE	
For all costs associated with the stabilization and restoration of the Pullman Historic Site, and other capital improvements	1,774,902

Section 90. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 90 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Human Services for the projects hereinafter enumerated:

ALTON MENTAL HEALTH CENTER - MADISON COUNTY	
For life/safety improvements, and other capital improvements.....	3,161,206
For upgrading building automation system,	

and other capital improvements	1,554,020
CHESTER MENTAL HEALTH CENTER	
For replacing roofing systems, and other capital improvements	3,915,471
CHICAGO-READ MENTAL HEALTH CENTER - CHICAGO	
For renovating Unit J-East for forensic use, and other capital improvements in addition to funds previously appropriated	3,557,340
CHOATE MENTAL HEALTH AND DEVELOPMENTAL CENTER - ANNA	
For life/safety improvements facility wide, and other capital improvements	10,336,188
For replacing roofing systems, and other capital improvements	600,000
ELGIN MENTAL HEALTH CENTER - KANE COUNTY	
For replacing chiller, and other capital improvements	740,274

Section 105. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 105 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Military Affairs for the projects hereinafter enumerated:

STATEWIDE

For capital improvements to the Lincoln's Challenge Academy, and other capital improvement.....	28,531,657
For constructing an army aviation support facility at Kankakee, and other capital improvements.....	6,971,355

Section 115. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 115 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Revenue for the projects hereinafter enumerated:

WILLARD ICE BUILDING - SPRINGFIELD

For upgrade building security, and other capital improvements.....	3,195,998
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Section 125. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 125 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of State Police for the projects hereinafter enumerated:

JOLIET DISTRICT 5

For Replace Roofing System, and other capital improvements	175,000
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Section 130. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 130 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Veterans' Affairs for the projects hereinafter enumerated:

STATEWIDE

For the construction of a 200-bed veterans' home facility, and other capital improvements in addition to funds previously appropriated.....	74,910,966
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Section 160. The sum of \$254,656,910, or so much thereof as may be necessary and remains

unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made in Article 168, Section 160 of Public Act 99-0524, is reappropriated from the School Construction Fund to the Capital Development Board for grants to school districts for school construction projects authorized by the School Construction Law, and other capital improvements.

Section 165. The sum of \$286,381, or so much of that amount as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made in Article 168, Section 165 of Public Act 99-0524, is reappropriated from the School Construction Fund to the Capital Development Board for Fiscal Year 2002 School Construction Program grant recipients, and other capital improvements as follows:

Westmont Community Unit School District 201..... 286,381

Section 185. The sum of \$18,000,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made in Article 168, Section 185 of Public Act 99-0524, is reappropriated from the School Construction Fund to the Capital Development Board for grants to school districts for school improvement projects authorized by the School Construction Law, and other capital improvements.

Section 195. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 195 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Illinois Community College Board for the projects hereinafter enumerated:

RICHLAND COMMUNITY COLLEGE

For Renovation of the Student
Success Center and Construction
of an Addition to the Student
Success Center..... 4,156,419

COLLEGE OF LAKE COUNTY

For Construction of a Classroom Building
at the Grayslake Campus 12,751,872
For upgrading HVAC and Electrical
Systems, Install Fire Suppression
system at the Grayslake Campus 2,229,468

OLIVE HARVEY COLLEGE

For Construction of a New Building 7,370,474

SPOON RIVER COLLEGE

For Construction of a Multi-Purpose Building..... 2,316,435

Section 270. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 168, Section 270 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Illinois Board of Higher Education for the projects hereinafter enumerated:

CHICAGO STATE UNIVERSITY

For renovating and replacement of electrical systems, in
addition to funds previously appropriated, and
other capital improvements..... 9,400,000
For upgrades to utility tunnel
Electrical systems 1,200,000

NORTHEASTERN ILLINOIS UNIVERSITY

For replacing roof and repair wall..... 932,250
For replacing roof and repair wall,
buildings H, J and BBH..... 300,000

NORTHERN ILLINOIS UNIVERSITY

For renovating and expanding Stevens Building,
and other capital improvements 15,044,149

SOUTHERN ILLINOIS UNIVERSITY - EDWARDSVILLE

For renovating and constructing

a Science Laboratory, in addition to funds previously appropriated.....	21,905,323
SOUTHERN ILLINOIS UNIVERSITY - CARBONDALE	
For upgrading fire alarm systems.....	1,439,076
UNIVERSITY OF ILLINOIS AT CHICAGO	
For upgrading elevators	700,000
For College of Dentistry, upgrade campus infrastructure and building renovations, and other capital improvements.....	16,646,446
UNIVERSITY OF ILLINOIS AT CHAMPAIGN-URBANA	
For renovating Vet Medical Large Animal Clinic, and other capital improvements.....	3,243,155
For Health/Life Safety upgrades campus wide, and other capital improvements.....	2,206,940
For constructing an Integrated Bioresearch Laboratory, and other capital improvements	24,746,946

Section 275. The following named sum, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 167, Section 235 of Public Act 99-0524, is reappropriated from the Capital Development Fund to the Capital Development Board for the Board of Higher Education for the project hereinafter enumerated:

ILLINOIS MATHEMATICS AND SCIENCE ACADEMY - AURORA

To plan and begin construction of a space for the delivery of teacher training and development and student enrichment programs	108,843
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Section 280. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made in Article 167, Section 272 of Public Act 99-0524, are reappropriated from the Capital Development Fund to the Capital Development Board for the Illinois Board of Higher Education for the projects hereinafter enumerated:

ILLINOIS MATH AND SCIENCE ACADEMY

For residence hall rehabilitation and main building addition	93,662
For "A" wing laboratories remodeling.....	918,805

Section 285. No contract shall be entered into or obligation incurred for any expenditure made from any appropriation herein made in this Article until after the purpose and amounts have been approved in writing by the Governor.

**ARTICLE 159
CAPITAL DEVELOPMENT BOARD**

Section 5. The sum of \$8,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board, in addition to funds previously appropriated for Olive Harvey College to construct a New Building.

Section 10. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board, in addition to funds previously appropriated for Northern Illinois University for renovating and expanding Stevens Building, and other capital improvements.

Section 15. The sum of \$400,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board, in addition to funds

previously appropriated for Richland Community College for renovation of the Student Success Center and Construction of an Addition to the Student Success Center.

Section 20. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Capital Development Board, in addition to funds previously appropriated for Menard Correctional Center to demolish a building, and other capital improvements.

Section 25. The sum of \$7,500,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board, in addition to funds previously appropriated to complete projects that were stopped in construction near completion, and other capital improvements.

Section 30. The sum of \$1,750,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board, in addition to funds previously appropriated for the Department of Natural Resources to repair the spillway at the I & M Canal, and other capital improvements.

Section 35. The sum of \$2,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board, in addition to funds previously appropriated for the University of Illinois – Chicago to upgrade the campus infrastructure and building renovations at the College of Dentistry, and other capital improvements.

ARTICLE 160
CAPITAL DEVELOPMENT BOARD

Section 10. The sum of \$25,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Bond Fund to the Capital Development Board for capital improvements to state facilities as authorized by subsection (e) of Section 3 of the General Obligation Bond Act including, but not limited to improvements related to housing seriously mentally ill inmates associated with the Rasho v. Walker case.

Section 15. The sum of \$150,000,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Capital Development Board capital improvements to state facilities as authorized by subsection (e) of Section 3 of the General Obligation Bond Act including, but not limited to a new facility for housing seriously mentally ill inmates and other improvements associated with the Rasho v. Walker case.

ARTICLE 161
CAPITAL DEVELOPMENT BOARD

Section 0.5. Appropriations similar to the reappropriations in this Article were established in fiscal years 2016 and 2017 pursuant to agreed orders related to the Rasho v. Walker case. The reappropriations in this Article are intended to be reappropriations of those two appropriations established agreed orders related to the Rasho v. Walker case.

Section 1. The following named sums, or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from reappropriations heretofore made for such purposes pursuant to agreed orders related to the Rasho v. Walker case, are reappropriated from the Capital Development Fund to the Capital Development Board for the Department of Corrections for the projects hereinafter enumerated:

STATEWIDE

For planning, design, construction, equipment and all other necessary costs for a security facility, and other capital improvements	31,262,021
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Section 5. The sum of \$73,161,705, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriations heretofore made for such purposes pursuant to agreed orders related to the Rasho v. Walker case, is reappropriated from the Capital Development Fund to the Capital Development Board for correctional purposes at State

prison and correctional centers, and other capital improvements as authorized by subsection (b) of Section 3 of the General Obligation Bond Act.

ARTICLE 162
ENVIRONMENTAL PROTECTION AGENCY

Section 1. The sum of \$5,973,646, or so much therefore as may be necessary, is appropriated from the Anti-Pollution Fund to the Environmental Protection Agency, in addition to funds previously appropriated for grants or loans to units of local government for the planning, financing, and construction of municipal sewage treatment works and solid waste disposal facilities and for making of deposits into the Water Revolving Fund and for other purposes under subsection (a) of Section 6 of the General Obligation Bond Act including, but not limited to, a grant for the Spring Valley Wastewater Treatment Plant.

Section 5. The sum of \$9,619,599, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Environmental Protection Agency, in addition to funds previously appropriated for the protection, preservation, restoration and conservation of environmental and natural resources, for deposits into the Water Revolving Fund, and for any other purposes authorized in subsection (d) of Section 4 of the Build Illinois Bond Act and for grants to State agencies for such purposes.

Section 10. The sum of \$5,000,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Environmental Protection Agency, in addition to funds previously appropriated for grants to units of local government and privately owned community water supplies for sewer systems, wastewater treatment facilities and drinking water infrastructure projects.

Section 15. The sum of \$500,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Environmental Protection Agency, in addition to funds previously appropriated for financial assistance to municipalities with designated River Edge Redevelopment Zones for brownfields redevelopment in accordance with Section 58.13 of the Environmental Protection Act, including costs in prior years.

Section 20. The sum of \$1,307,099,935, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made in Article 170, Section 5 of Public Act 99-0524 and Article 171, Section 5 of Public Act 99-0524, as amended, is reappropriated from the Water Revolving Fund to the Environmental Protection Agency for financial assistance to units of local government for sewer systems and wastewater treatment facilities pursuant to rules defining the Water Pollution Control Revolving Loan program and for transfer of funds to establish reserve accounts, construction accounts or any other necessary funds or accounts in order to implement a leveraged loan program.

Section 25. The sum of \$35,000,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made in Article 173, Section 25 of Public Act 99-0524 and Article 171, Section 5 of Public Act 99-0524, as amended, is reappropriated from the Build Illinois Bond Fund to the Environmental Protection Agency for grants to units of local government and privately owned community water supplies for sewer systems, wastewater treatment facilities and drinking water infrastructure projects.

Section 30. The sum of \$4,488,099, or so much thereof as may be necessary and remains unexpended and remains unexpended at the close of business on June 30, 2017, from a new appropriation made for such purpose in Article 173, Section 5 of PA 99-524, as amended, is reappropriated from the Capital Development Fund to the Environmental Protection Agency for financial assistance to municipalities with designated River Edge Redevelopment Zones for brownfields redevelopment in accordance with Section 58.13 of the Environmental Protection Act, including costs in prior years.

Section 35. The sum of \$4,776,725, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a new appropriation made for such purpose in Article 173, Section 20 of PA 99-524, as amended, is reappropriated from the Build Illinois Bond Fund to the Environmental Protection Agency for financial assistance to municipalities with designated

River Edge Redevelopment Zones for brownfields redevelopment in accordance with Section 58.13 of the Environmental Protection Act, including costs in prior years.

Section 40. The sum of \$854,711,093, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made in Article 170, Section 10 of Public Act 99-0524 and Article 171, Section 10 of Public Act 99-0524, as amended, is reappropriated from the Water Revolving Fund to the Environmental Protection Agency for financial assistance to units of local government and privately owned community water supplies for drinking water infrastructure projects pursuant to the Safe Drinking Water Act, as amended, and for transfer of funds to establish reserve accounts, construction accounts or any other necessary funds or accounts in order to implement a leveraged loan program.

Section 45. The sum of \$8,081,352, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made for such purpose in Article 170, Section 15 of Public Act 99-0524, is reappropriated from the Water Revolving Fund to the Environmental Protection Agency for grants and contracts to address nonpoint source water quality issues.

Section 50. The sum of \$100,000,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made for such purpose in Article 170, Section 20 of Public Act 99-0524, is reappropriated from the Water Revolving Fund to the Environmental Protection Agency for financial assistance to local governments for stormwater and other nonpoint source infrastructure projects.

Section 55. The sum of \$20,000,000, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from appropriations heretofore made for such purpose in Article 170, Section 25 of Public Act 99-0524 and Article 173, Section 40 of Public Act 99-0524, is reappropriated from the Water revolving Fund to the Environmental protection Agency for financial assistance for small community water supplies compliance grants.

Section 60. The sum of \$43,000,260, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 171, Section 15, of Public Act 99-0524, is reappropriated from the Anti-Pollution Fund to the Environmental Protection Agency for reimbursements to eligible owners/operators of Leaking Underground Storage Tanks, including claims submitted in prior years and for costs associated with site remediation and grants and contracts associated with safe drinking water and water quality activities.

Section 65. The sum of \$6,440,420, or so much therefore as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 171, Section 20 of Public Act 99-0524, as amended, is reappropriated from the Anti-Pollution Fund to the Environmental Protection Agency for grants or loans to units of local government for the planning, financing, and construction of municipal sewage treatment works and solid waste disposal facilities and for making of deposits into the Water Revolving Fund and for other purposes under subsection (a) of Section 6 of the General Obligation Bond Act including, but not limited to, a grant for the Spring Valley Wastewater Treatment Plant.

Section 70. The sum of \$53,566, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 171, Section 25 of Public Act 99-0524, as amended, is reappropriated from the Build Illinois Bond Fund to the Environmental Protection Agency for the protection, preservation, restoration and conservation of environmental and natural resources, for deposits into the Water Revolving Fund, and for any other purposes authorized in subsection (d) of Section 4 of the Build Illinois Bond Act and for grants to State agencies for such purposes.

Section 75. The sum of \$3,978,704, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 171, Section 30 of Public Act 99-0524, as amended, is reappropriated from the Build Illinois Bond Fund to the Environmental Protection Agency for the protection, preservation, restoration

and conservation of environmental and natural resources, for deposits into the Water Revolving Fund, and for any other purposes authorized in subsection (d) of Section 4 of the Build Illinois Bond Act and for grants to State Agencies for such purposes.

Section 80. The sum of \$2,506,388, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a new appropriation made for such purpose in Article 173, Section 10 of PA 99-524, as amended, is reappropriated from the Anti-Pollution Fund to the Environmental Protection Agency for grants to units of local government for wastewater facilities, pursuant to provisions of the Anti-Pollution Bond Act.

Section 85. The sum of \$6,037,578, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a new appropriation made for such purpose in Article 173, Section 15 of PA 99-524, as amended, is reappropriated from the Build Illinois Bond Fund to the Environmental Protection Agency for deposit into the Hazardous Waste Fund for use pursuant to Section 22.2 of the Environmental Protection Act.

Section 90. The sum of \$2,041,453, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from new appropriation made for such purpose in Article 173, Section 35 of PA 99-0524, as amended, is reappropriated from the Water Revolving Fund to the Environmental Protection Agency for a small community water supply financial assistance program to address compliance problems.

Section 95. The sum of \$2,016,749, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from new appropriation made for such purpose in Article 173, Section 30 of PA 99-0524, as amended, is reappropriated from the Water Revolving Fund to the Environmental Protection Agency for a green infrastructure financial assistance program to address water quality issues.

Section 100. No contract shall be entered into or obligation incurred for any expenditure made from appropriations or reappropriations in this Article until after the purpose and amounts have been approved in writing by the Governor.

ARTICLE 163 ILLINOIS STATE BOARD OF EDUCATION

Section 5. The sum of \$4,391,137, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from a reappropriation heretofore made for such purpose in Article 169, Section 5 of Public Act 99-0524, as amended, is reappropriated from the School Construction Fund to the Illinois State Board of Education for school districts for maintenance projects authorized by School Construction Law.

Section 15. No contract shall be entered into or obligation incurred or any expenditures made from appropriations in this Article until after the purposes and amounts have been approved in writing by the Governor.

ARTICLE 164 CENTRAL MANAGEMENT SERVICES

Section 1. The sum of \$400,000,000, or so much thereof as may be necessary, appropriated from the Capital Development Fund to the Department of Central Management Services for information technology including, but not limited to Enterprise Resource Planning, and for use by the State, its departments, authorities, public corporations, commissions and agencies as authorized by subsection (e) of Section 3 of the General Obligation Bond Act.

Section 5. No contract shall be entered into or obligation incurred or any expenditure made from any appropriation herein made in this Article until after the purpose and amounts have been approved in writing by the Governor.

ARTICLE 165

Section 5. The sum of \$10,000,000, or so much thereof as may be necessary, is appropriated

from the Capital Development Fund to the Capital Development Board for a grant to Joliet Junior College for costs associated with construction of the City Center campus.

Section 10. The sum of \$14,633,402, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Capital Development Board for grants and other capital improvements awarded under the Community Health Center Construction Act.

Section 15. The following named sums, or so much thereof as may be necessary, are appropriated from the Capital Development Fund to the Capital Development Board for the Illinois Community College Board for the projects hereinafter enumerated:

ROCK VALLEY COLLEGE

For the renovation or expansion of classroom space, and other capital improvements..... 11,000,000

South Suburban College

For the planning and beginning of construction of an Allied Health Addition and other capital improvements 15,860,000

William Rainey Harper College

For replacement of hospitality facility 4,370,000

For construction of a One Stop/Admissions and Campus/Student Life Center, and other capital improvements 42,000,000

Prairie State College – Chicago Heights

For costs associated with capital improvements at Prairie State College 2,900,000

Section 20. The sum of \$450,000, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Capital Development Board for a grant to Morton Community College for costs associated with a classroom addition to Building C, and other capital improvements

Section 25. The following named sums, or so much thereof as may be necessary, are appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to the Rockford District 205 for the project hereinafter enumerated:

CICS ROCKFORD CHARTER PATRIOTS CENTER

For acquisition, construction, rehabilitation, and renovation 500,000

Section 30. The sum of \$3,000,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant to Crossing Healthcare for costs associated with capital improvements.

Section 35. The sum of \$2,000,000, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity for a grant awarded to Lawndale Christian Health Center for costs associated with capital improvements.

Section 40. The sum of \$13,000,000, or so much thereof as may be necessary, is appropriated to the Department of Natural Resources from the Abandoned Mined Lands Reclamation Council Federal Trust Fund for grants and contracts to conduct research, planning and construction to eliminate hazards created by abandoned mines, and any other expenses necessary for emergency response.

Section 45. The sum of \$22,260,390, or so much thereof as may be necessary, is appropriated to the Department of Natural Resources from the Abandoned Mined Lands Reclamation Council Federal Trust Fund for grants and contracts to conduct research, planning and construction to eliminate hazards created by abandoned mines, and any other expenses necessary for emergency response.

Section 50. The sum of \$24,541,832, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Natural Resources for expenditure by the Office of Water Resources for projects at the approximate cost set forth below:

Flood Hazard Mitigation – Statewide – For cost sharing to acquire flood prone structures, to implement flood hazard mitigation plans, and to acquire mitigation sites associated with flood control projects	12,128,927
Flood Hazard Mitigation - For implementation of flood hazard mitigation plans, and acquisition of wetland and tree mitigation sites for state and local joint flood control projects in cooperation with federal agencies, state agencies, and units of local government, in various counties	8,079,294
Flood Mitigation - Disaster Declaration Areas	4,333,611

Section 55. The sum of \$25,602,298, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Natural Resources for expenditure by the Office of Water Resources for improvements needed at publicly-owned Dams for upgrading and rehabilitation of dams, spillways and supporting facilities, including dam removals and the required geotechnical investigations, preparation of plans and specifications, and the construction of the proposed rehabilitation to ensure reduced risk of injury to the public, and for needed repairs and improvements on and to waterways and infrastructure.

Section 60. The sum of \$7,034,360, or so much thereof as may be necessary, is appropriated from the Capital Development Fund to the Department of Natural Resources for expenditure by the Office of Water Resources for improvements needed at publicly-owned Dams for upgrading and rehabilitation of dams, spillways and supporting facilities, including dam removals and the required geotechnical investigations, preparation of plans and specifications, and the construction of the proposed rehabilitation to ensure reduced risk of injury to the public, and for needed repairs and improvements on and to waterways and infrastructure.

Section 65. The sum of \$1,545,949, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for expenses of subgrantee payments.

Section 70. The sum of \$26,746,068, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for (i) reallocation of Wildlife and Fish grant reimbursements, (ii) wildlife conservation and restoration plans and programs from federal and/or state funds provided for such purposes or (iii) both purposes.

Section 75. The sum of \$4,258,907, or so much thereof as may be necessary, is appropriated from the Wildlife and Fish Fund to the Department of Natural Resources for expenses of subgrantee payments.

Section 80. The sum of \$10,110,139, or so much thereof as may be necessary, is appropriated from the Build Illinois Bond Fund to the Secretary of State for capital grants to public libraries for permanent improvements.

Section 85. No contract shall be entered into or obligation incurred or any expenditure made from any appropriation herein made in this Article until after the purpose and amounts have been approved in writing by the Governor.

DEPARTMENT OF TRANSPORTATION

Section 5. The sum of \$2,000,000, or so much thereof as may be necessary, is appropriated from the Working Capital Revolving Loan Fund to the Department of Transportation for the purpose of making loans to disadvantaged business enterprises certified by IDOT for participation on IDOT-procured construction and construction-related projects under the provisions of the Disadvantaged Business Revolving Loan Program pursuant to Section 610 of the Department of Transportation Law.

Section 10. The sum of \$37,500,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for Transportation Enhancement, Congestion Mitigation, Air Quality, High Priority and Scenic By-way Projects not eligible for inclusion in the Highway Improvement Program Appropriation provided expenditures do not exceed funds made available by the federal government. Expenditures for this purpose may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred.

PERMANENT IMPROVEMENTS

Section 15. The sum of \$16,660,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for Permanent Improvements to Illinois Department of Transportation facilities, including but not limited to the purchase of land, construction, repair, alterations and improvements to maintenance and traffic facilities, district and central headquarters facilities, storage facilities, grounds, parking areas and facilities, fencing and underground drainage, including plans, specifications, utilities and fixed equipment installed and all costs and charges incident to the completion thereof at various locations.

OTHER LUMP SUMS

Office of Highway Project Implementation

Section 20. The following named amounts, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named. Expenditures for these purposes may be made by the Department of Transportation without regard to the fiscal year in which the service was rendered or cost incurred:

For costs associated with the identification, corrective action, and disposal of hazardous materials at storage facilities.....	6,600,000
For Maintenance, Traffic and Physical Research Purposes (A).....	79,600,000
For repair of damages by motorists to highway guardrails, fencing, lighting units, bridges, underpasses, signs, traffic signals, crash attenuators, landscaping, roadside shelters, rest areas, fringe parking facilities, sanitary facilities, maintenance facilities including salt storage buildings, vehicle weight enforcement facilities including scale houses, and other highway appurtenances, provided such amount shall not exceed funds to be made available from collections from claims filed by the Department to recover the costs of such damages.....	16,500,000
For Maintenance, Traffic and Physical Research Purposes (B).....	<u>14,000,000</u>
Total	\$116,700,000

GRANTS AND AWARDS

Section 25. The following named amounts, or so much thereof as may be necessary, are appropriated from the Road Fund to the Department of Transportation for the objects and purposes hereinafter named:

For apportionment to counties for construction of township bridges 20 feet or more in length as provided in

Section 6-901 through 6-906 of the "Illinois Highway Code"	15,000,000
For apportionment to needy Townships and Road Districts, as determined by the Department in consultation with the County Superintendents of Highways, Township Highway Commissioners, or Road District Highway Commissioners	10,014,300
For apportionment to high-growth cities over 5,000 in population, as determined by the Department in consultation with the Illinois Municipal League	4,000,000
For apportionment to counties under 1,000,000 in population, \$8,000,000 of the total apportioned in equal amounts to each eligible county, and \$13,800,000 apportioned to each eligible county in proportion to the amount of motor vehicle license fees received from the residents of eligible counties.....	<u>21,800,000</u>
Total	\$50,814,300

CONSTRUCTION AND LAND ACQUISITION

Section 30. The sum of \$1,081,000,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program as approximated below:

District 1, Schaumburg	247,828,800
District 2, Dixon	121,381,000
District 3, Ottawa.....	41,474,400
District 4, Peoria.....	69,332,300
District 5, Paris	18,690,900
District 6, Springfield	35,118,900
District 7, Effingham	34,683,100
District 8, Collinsville.....	56,829,900
District 9, Carbondale.....	23,628,700
Statewide (including refunds)	260,955,000
Engineering	<u>171,077,000</u>
Total	\$1,081,000,000

Section 35. The sum of \$606,185,700, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the local portion of the Road Improvement Program as approximated below:

District 1, Schaumburg	362,880,000
District 2, Dixon	27,103,000

District 3, Ottawa.....	20,956,000
District 4, Peoria.....	21,080,000
District 5, Paris.....	12,783,000
District 6, Springfield.....	19,768,000
District 7, Effingham.....	16,454,000
District 8, Collinsville.....	23,223,000
District 9, Carbondale.....	11,446,000
Statewide (including refunds).....	<u>90,492,700</u>
Total	\$606,185,700

Section 40. The sum of \$462,000,000, or so much thereof as may be necessary, is appropriated from the State Construction Account Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of State highways, arterial highways, roads, access areas, roadside shelters, rest areas fringe parking facilities and sanitary facilities and such other purposes as provided by the “Illinois Highway Code”; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the Road Improvement Program as approximated below:

District 1, Schaumburg.....	176,429,200
District 2, Dixon.....	86,411,000
District 3, Ottawa.....	29,525,600
District 4, Peoria.....	49,357,700
District 5, Paris.....	13,306,100
District 6, Springfield.....	25,001,100
District 7, Effingham.....	24,690,900
District 8, Collinsville.....	40,457,100
District 9, Carbondale.....	<u>16,821,300</u>
Total	\$462,000,000

Section 45. The sum of \$18,000,000, or so much thereof as may be necessary, is appropriated from Road Fund to the Department of Transportation for any costs associated with the procurement of public private partnership agreements.

Section 50. The sum of \$10,000,000, or so much thereof as may be necessary, is appropriated from Road Fund to the Department of Transportation for all costs associated with the procurement of agreements that enable managed lanes to be developed, financed, constructed, managed, or operated in an entrepreneurial and business-like manner.

GRADE CROSSING PROTECTION

Section 55. The sum of \$39,000,000 or so much thereof as may be necessary, is appropriated from the Grade Crossing Protection Fund to the Department of Transportation for the installation of grade crossing protection or grade separations at places where a public highway crosses a railroad at grade, as ordered by the Illinois Commerce Commission, as provided by law.

AERONAUTICS

Section 60. The sum of \$4,000,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for such purposes as are described in Sections 31 and 34 of the Illinois Aeronautics Act, as amended and to leverage federal funds for the airport improvement program.

Section 65. The sum of \$100,000,000 or so much thereof as may be necessary, is appropriated from the Federal/State/Local Airport Fund to the Department of Transportation for funding airport improvement projects, including reimbursements and/or refunds, undertaken pursuant to pertinent state or federal laws.

Section 70. The sum of \$1,000,000, or so much thereof as may be necessary, is appropriated from the South Suburban Airport Improvement Fund to the Department of Transportation for costs associated with the development, financing, and operation of the South Suburban Airport as authorized under the Public-Private Agreements for the South Suburban Airport Act.

INTERMODAL PROJECT IMPLEMENTATION

Section 75. The sum of \$30,000,000, or so much thereof as may be necessary, is appropriated from the Downstate Transit Improvement Fund to the Department of Transportation for making competitive capital grants pursuant to Section 2-15 of the Downstate Public Transportation Act (30 ILCS 740/2-15).

Section 80. The sum of \$20,000,000, or so much thereof as may be necessary, is appropriated from the Federal Mass Transit Trust Fund to the Department of Transportation for the federal share of capital, operating, consultant services, and technical assistance grants, as well as state administration and interagency agreements, provided such amounts shall not exceed funds to be made available from the Federal Government.

Section 85. The sum of \$1,700,000, or so much thereof as may be necessary, is appropriated from the State Rail Freight Loan Repayment Fund to the Department of Transportation for funding the State Rail Freight Loan Repayment Program created by Section 49.25g-1 of the Civil Administrative Code of Illinois.

Section 90. The sum of \$250,000, or so much thereof as may be necessary, is appropriated from the Rail Freight Loan Repayment Fund to the Department of Transportation for the Rail Freight Service Assistance Program, created by Section 49.25a through 49.25g-1 of the Civil Administrative Code of Illinois.

Section 95. The sum of \$20,000,000, or so much thereof as may be necessary, is appropriated from the Road Fund to the Department of Transportation for high speed rail track maintenance.

Section 100. No contract shall be entered into or obligation incurred or any expenditure made from an appropriation herein made in

Section 15 Permanent Improvements
 Section 85 State Rail Freight Loan Repayment
 Section 90 Federal Rail Freight Loan Repayment

of this Article until after the purpose and the amount of such expenditure has been approved in writing by the Governor.

ARTICLE 167 DEPARTMENT OF TRANSPORTATION PERMANENT IMPROVEMENTS

Section 5. The sum of \$42,531,260, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 165, Section 10 and Article 166, Section 5 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for Permanent Improvements to Illinois Department of Transportation facilities, including but not limited to the purchase of land, construction, repair, alterations and improvements to maintenance and traffic facilities, district and central headquarters facilities, storage facilities, grounds, parking areas and facilities, fencing and underground drainage, including plans, specifications, utilities and fixed equipment installed and all costs and charges incident to the completion thereof at various locations.

Section 10. The sum of \$12,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 172, Section 5 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for Permanent Improvements to Illinois Department of Transportation facilities, including but not limited to the purchase of land, construction, repair, alterations and improvements to maintenance and traffic facilities, district and central headquarters

facilities, storage facilities, grounds, parking areas and facilities, fencing and underground drainage, including plans, specifications, utilities and fixed equipment installed and all costs and charges incident to the completion thereof at various locations.

CONSULTANT AND PRELIMINARY ENGINEERING

Section 15. The sum of \$4,216,065, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 10 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for Highways Engineering and Consultant Contracts only.

Section 20. The sum of \$4,225,933, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 15 of Public Act 99-0524, as amended, is reappropriated from the State Construction Account Fund to the Department of Transportation for Highway Engineering and Consultant Contracts only.

OTHER LUMP SUMS

Section 25. The sum of \$16,165,341, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, less \$13,665,341 to be lapsed, from the appropriation and reappropriation heretofore made in Article 165, Section 5 and Article 166, Section 20 of Public Act 99-0524, as amended, is reappropriated from the Working Capital Revolving Loan Fund to the Department of Transportation for the purpose of making loans to disadvantaged business enterprises certified by IDOT for participation on IDOT-procured construction and construction-related projects under the provisions of the Disadvantaged Business Revolving Loan Program pursuant to Section 610 of the Department of Transportation Law.

HIGHWAY CONSTRUCTION AND LAND ACQUISITION

AWARDS AND GRANTS

Section 30. The sum of \$37,048,726, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 165, Section 20 and Article 166, Section 40 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for apportionment to counties for construction of township bridges 20 feet or more in length as provided in Section 6-901 through 6-906 of the "Illinois Highway Code".

Section 35. The following named sums or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 45 of Public Act 99-0524, as amended, are reappropriated to the Department of Transportation from the Road Fund for the FY04 federal earmarks provided in Conference Report 108-401 which accompanies Public Law 108-199. Expenditures shall not exceed funds to be made available by the federal government.

Bridge Discretionary

US 51, Christian/Shelby Counties 116,412

Section 40. The following named sums or so much thereof as may be necessary and remain unexpended at the close of business on June 30, 2017, from the reappropriations heretofore made in Article 166, Section 50 of Public Act 99-0524, as amended, are reappropriated to the Department of Transportation from the Road Fund for the FY05 federal earmarks provided in Conference Report 108-792 which accompanies Public Law 108-447. Expenditures shall not exceed funds to be made available by the federal government.

Bridge Discretionary

Cicero Avenue lighting in University Park	104,146
I-290 Cap, Oak Park	938,426
U.S. 41/I-176 Interchange improvements	
Phase I study.....	<u>262,206</u>
Total	\$1,304,778

Section 45. The sum of \$35,969,006, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in

Article 166, Section 55 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the “Illinois Highway Code”; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations.

Section 50. The sum of \$77,543,619, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 65 of Public Act 99-0524, is reappropriated from the Road Fund to the Department of Transportation for High Priority Projects (HPP) and Transportation Improvement Projects (TI) pertaining to local governments as designated in Public Law 109-59, Title I, Subtitle G, Section 1702 and Subtitle I, Section 1934 of the federal reauthorization act entitled SAFETEA-LU; provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations, obligation limitations, or any other federal limitations. Specific project approximations appear in Article 101, Section 25 of Public Act 94-0798.

Section 55. The sum of \$6,464,296, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 70 of Public Act 99-0524, is reappropriated from the Road Fund to the Department of Transportation for Transportation, Community and System Preservation (TCSP), Discretionary Interstate Maintenance and Surface Transportation Priorities earmarks pertaining to state and local governments as designated in the Consolidated Appropriation Act, 2008, Division K, Public Law 110-161; provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations, obligation limitations, or any other federal limitations, as approximated in Article 35, Section 20 of Public Act 95-0734.

Section 60. The sum of \$9,613,060, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 75 of Public Act 99-0524, is reappropriated from the Road Fund to the Department of Transportation for Transportation, Community and System Preservation (TCSP), Discretionary Interstate Maintenance, Federal Lands Highway Discretionary, and Surface Transportation Priorities earmarks pertaining to state and local governments as designated in the Omnibus Appropriations Act, 2009, Public Law 111-8; provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations, obligation limitations, or any other federal limitations, as approximated in Article 2, Section 20 of Public Act 96-0039.

Section 65. The sum of \$4,225,093, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 80 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation, for Transportation, Community and System Preservation (TCSP), Discretionary Interstate Maintenance, and Surface Transportation Priorities earmarks pertaining to state and local governments as designated in the Consolidated Appropriations Act, 2010, Public Law 111-11 117; provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations, obligation limitations, or any other federal limitations.

Section 70. The sum of \$7,541,934, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 85 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for Federal Discretionary Program Awards provided for in the “Department of Defense and Full-Year Continuing Appropriations Act, 2011” – Public Law 112-10 (H.R. 1473) provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations, obligation limitations, or any other federal limitations. Specific project approximations appear in Article 20, Section 25 of Public Act 97-0725.

Section 75. The sum of \$6,007,780, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 95 of Public Act 99-0524, as amended is reappropriated from the Road Fund to the Department of Transportation for Federal Discretionary Projects identified in Article 20, Section 26 of Public Act 97-0725 provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations obligations limitations or any other federal limitations (These amounts are in additional to amounts appropriated elsewhere.)

Section 80. The sum of \$84,611,284, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 164, Section 5, and Article 166, Section 100 of Public Act 99-0524, as amended, for statewide purposes, is reappropriated from the Transportation Bond Series A Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, and fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program.

Section 85. The sum of \$554,581,454, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 164, Section 10 and Article 166, Section 105 of Public Act 99-0524, as amended, for statewide purposes, is reappropriated from the Transportation Bond Series D Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, and fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program.

Section 90. The sum of \$407,240,277, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 110 of Public Act 99-0524, as amended, for statewide purposes, is reappropriated from the Transportation Bond Series D Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, and fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program.

Section 95. The sum of \$200,258, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 115 of Public Act 99-0524, as amended, are reappropriated from the State Construction Account Fund to the Department of Transportation for all expenses related to Phase II of the I-57/294 interchange in the County of Cook.

Section 100. The sum of \$71,756,822, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriations heretofore made in

[May 23, 2017]

Article 166, Section 120 and Section 125 of Public Act 99-0524, as amended, are reappropriated from the State Construction Account Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-0850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations, and scale houses, in accordance with applicable laws and regulations.

Section 105. The sum of \$25,723,150, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 130 of Public Act 99-0524, as amended, are reappropriated from the State Construction Account Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-0850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations, and scale houses, in accordance with applicable laws and regulations.

Section 110. The sum of \$163,852,398, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 135 of Public Act 99-0524, as amended, is reappropriated from the State Construction Account Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-0850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations, and scale houses, in accordance with applicable laws and regulations.

Section 115. The sum of \$566,925,295, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 140 of Public Act 99-0524, as amended, is reappropriated from the State Construction Account Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-0850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations, and scale houses, in accordance with applicable laws and regulations.

Section 120. The sum of \$466,152,874, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 35 of Public Act 99-0524, as amended, is reappropriated from the State Construction Account Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-0850; for land acquisition and signboard removal and control, junkyard

removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations, and scale houses, in accordance with applicable laws and regulations.

Section 125. The sum of \$18,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 40 of Public Act 99-0524, as amended, is reappropriated from Road Fund to the Department of Transportation for all costs associated with the procurement of agreements that enable managed lanes to be developed, financed, constructed, managed, or operated in an entrepreneurial and business-like manner.

Section 130. The sum of \$22,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 45 of Public Act 99-0524, as amended, is reappropriated from Road Fund to the Department of Transportation for the purpose of funding various street rehabilitation projects on core transit corridors in Champaign County pursuant to a grant from the Transportation Investment Generating Economic Recovery VI (TIGER VI) Program awards as provided in Title VIII of Division F of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113-6). Such expenditures shall not exceed the amounts made available to the Department from a combination of federal and local reimbursements.

Section 135. The sum of \$18,760,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 50 of Public Act 99-0524, as amended, is reappropriated from Road Fund to the Department of Transportation for the purpose of funding the construction of the 41st Street pedestrian bridge (Bronzeville Bridge) that will connect Lake Park Crescent to the City of Chicago's Lakefront pursuant to a grant from the Transportation Investment Generating Economic Recovery VI (TIGER VI) Program awards as provided in Title VIII of Division F of the Consolidated and Further Continuing Appropriations Act, 2013 (Public Law 113-6). Such expenditures shall not exceed the amounts made available to the Department from the federal reimbursements.

HIGHWAY CONSTRUCTION AND LAND ACQUISITION LUMP SUMS

Section 140. The sum of \$2,647,810, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 145 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for all costs associated with the procurement of public private agreements.

Section 145. The sum of \$30,404,465, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 150 of Public Act 99-0524, is reappropriated from the Road Fund to the Department of Transportation for the local match of all other non-federally reimbursed expenses associated with the High Priority Projects (HPP) and Transportation Improvement Projects (TI) specifically identified in Article 101, Section 25 of Public Act 94-0798, provided that such amounts do not exceed funds made available and paid into the Road Fund by local governments.

Section 150. The sum of \$763,397, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 155 of Public Act 99-0524, is reappropriated from the Road Fund to the Department of Transportation for the local match of all other non-federally reimbursed expenses associated with the Transportation, Community and System Preservation (TCSP) and Discretionary Interstate Maintenance earmarks specifically identified in Article 35, Section 20a of Public Act 95-0734, provided that such amounts do not exceed funds made available and paid into the Road Fund by local governments.

Section 155. The sum of \$25,011,641, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 160 of Public Act 99-0524, is reappropriated from the Road Fund to the

Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the “Illinois Highway Code”; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations. (Emergency Repair Program)

Section 160. The sum of \$1,829,109, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 165 of Public Act 99-0524, is reappropriated from the Road Fund to the Department of Transportation for the local match of all other non-federally reimbursed expenses associated with the Transportation, Community and System Preservation (TCSP) and Discretionary Interstate Maintenance earmarks specifically identified in Article 2, Section 20 of Public Act 96-0039, provided that such amounts do not exceed funds made available and paid into the Road Fund by local governments.

Section 165. The sum of \$391,060, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 170 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation, for the local match of all other non-federally reimbursed expenses associated with the Transportation, Community and System Preservation (TCSP) and Discretionary Interstate Maintenance earmarks specifically identified in Article 50, Section 16 of Public Act 96-0035, provided that such amounts do not exceed funds made available and paid into the Road Fund by local governments.

Section 170. The sum of \$901,717, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 175 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for Transportation Investment Generating Economic Recovery II (TIGER II) awards designated in Division A of the Consolidated Appropriations Act, 2010, Public Law 111-117 as identified and approximated in Article 10, Section 20 of Public Act 97-0076; provided such amounts do not exceed funds made available by the federal government through Congressional designations, annual allocations, obligation limitations, or any other federal limitations.

Section 175. The sum of \$717,232, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 180 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for the local match of all other non-federally reimbursed expenses associated with the Transportation Investment Generating Economic Recovery II (TIGER II) awards specifically identified in Article 10, Section 20 of Public Act 97-0076, provided such amounts do not exceed funds made available and paid in to the Road Fund by local governments.

Section 180. The sum of \$491,722, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 185 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for the local match of all other non-federally reimbursed expenses associated with the Federal Discretionary Program Awards provided for in the “Department of Defense and Full-Year Continuing Appropriations Act, 2011” – Public Law 112-10 (H.R. 1473) earmarks specifically identified in Article 20 Section 25 of Public Act 97-0725, provided such amounts do not exceed funds made available and paid in to the Road Fund by local governments.

Section 185. The sum of \$689,442, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 190 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for the local match of all other non-federally reimbursed expenses associated with the Federal Discretionary Projects (specifically identified in Article 20 Section 26 of Public Act 97-0725), provided that such amounts do not exceed funds made available and paid into the Road Fund by local governments. (These amounts are in addition to amounts appropriated elsewhere.)

Section 190. The sum of \$28,658,055, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 195 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for land acquisition, construction engineering and construction of the Milburn Bypass (US 45 from north of Milburn Road to north of Grass lake Road) provided that such amounts do not exceed amounts reimbursed by the local agency using Lake County Challenge bonds.

Section 195. The sum of \$294,924,799, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriations heretofore made in Article 166, Section 200 and Section 205 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program, including refunds.

Section 200. The sum of \$96,124,297, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 210 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program, including refunds.

Section 205. The sum of \$86,594,751, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 215 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program, including refunds.

Section 210. The sum of \$58,033,365, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 220 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state highways, arterial highways, roads, access areas, roadside shelters, rest areas, fringe parking facilities and sanitary facilities, and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control, junkyard removal and control and preservation of

natural beauty; and for capital improvements which directly facilitate an effective vehicle weight enforcement program, such as scales (fixed and portable), scale pits and scale installations and scale houses, in accordance with applicable laws and regulations for the state portion of the Road Improvement Program, including refunds.

Section 215. The sum of \$840,188,270, or so much thereof as may be necessary, and remains unexpended, at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 25 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the State and local portions of the Road Improvement Program, including refunds.

Section 220. The sum of \$198,806,964, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriations heretofore made in Article 166, Section 225 and Section 230 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the local portion of the Road Improvement Program, including refunds.

Section 225. The sum of \$66,593,110, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 235 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the local portion of the Road Improvement Program, including refunds.

Section 230. The sum of \$171,617,204, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 240 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the local portion of the Road Improvement Program, including refunds.

Section 235. The sum of \$311,322,054, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 245 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the local portion of the Road Improvement Program, including refunds.

Section 240. The sum of \$573,510,396, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 30 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for preliminary engineering and construction engineering and contract costs of construction, including reconstruction, extension and improvement of state and local roads and bridges, fringe parking facilities and such other purposes as provided by the "Illinois Highway Code"; for purposes allowed or required by Title 23 of the U.S. Code; for bikeways as provided by Public Act 78-850; for land acquisition and signboard removal and control and preservation of natural beauty, in accordance with applicable laws and regulations for the local portion of the Road Improvement Program including refunds.

GRADE CROSSING PROTECTION

Section 245. The sum of \$92,486,970, or so much thereof as may be necessary and remains unexpended, at the close of business on June 30, 2017, less \$10,000,000 to be lapsed, from the appropriation and reappropriation heretofore made in Article 165, Section 60 and Article 166, Section 250 of Public Act 99-0524, as amended, is reappropriated from the Grade Crossing Protection Fund to the Department of Transportation for the installation of grade crossing protection or grade separations at places where a public highway crosses a railroad at grade, as ordered by the Illinois Commerce Commission, as provided by law.

AERONAUTICS

AWARDS AND GRANTS

Section 250. The sum of \$5,464,029, or so much thereof as may be necessary, and as remains unexpended at the close of business on June 30, 2017, from the appropriations heretofore made in Article 165, Section 65 and Article 172, Section 20 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for such purposes as are described in Sections 31 and 34 of the Illinois Aeronautics Act, as amended and to leverage federal funds for the airport improvement program.

Section 255. The sum of \$747,752,460, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, less \$591,247,397 to be lapsed, from the appropriation and reappropriation heretofore made in Article 165, Section 70 and Article 166, Section 255 of Public Act 99-0524, as amended, is reappropriated from the Federal/State/Local Airport Fund to the Department of Transportation for funding the local or federal share of airport improvement projects, including reimbursements and/or refunds, undertaken pursuant to pertinent state or federal laws, provided such amounts shall not exceed funds available from federal and/or local sources.

Section 260. The sum of \$11,714,283, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 260 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for such purposes as are described Section 34 of the Illinois Aeronautics Act, as amended, and Section 72 of the Illinois Aeronautics Act, as amended, for airport improvements.

Section 265. The sum of \$11,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 164, Section 15 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for the State's share of costs related to facility improvements associated with Airports as defined in Section 6 of the Illinois Aeronautics Act, as amended, or Air Navigation Facilities as described in Section 9 of the Illinois Aeronautics Act, as amended.

CONSTRUCTION

Section 270. The sum of \$29,734,131, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 265 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for expenses associated with land acquisition for the South Suburban Airport.

PUBLIC AND INTERMODAL TRANSPORTATION
AWARDS AND GRANTS

Section 275. The sum of \$368,962, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 270 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to municipalities, special transportation districts, private non-profit carriers, mass transportation carriers, and the Intercity Rail Program for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities, including rapid transit, intercity rail, bus and other equipment used in connection therewith, as provided by law, for the counties of Cook, DuPage, Kane, Lake, McHenry and Will, pursuant to Section 4(b)(2) of the General Obligation Bond Act, as amended.

Section 280. The following named sums, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriations heretofore made in Article 166, Section 275 of Public Act 99-0524, as amended, are reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to municipalities, special transportation districts, private non-profit carriers, mass transportation carriers, and the Intercity Rail Program for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities, including rapid transit, intercity rail, bus and other equipment used in connection therewith, as provided by law, as follows:

Pursuant to Section 4(b)(1) of the General Obligation Bond Act, as amended	13,134,608
For the counties of the State outside the counties of Cook, DuPage, Kane, McHenry, and Will, pursuant to Section 4(b)(1) of the General Obligation Bond Act, as amended.....	600,327
For the Department of Transportation's Operation Greenlight Program pursuant to Section 4(b)(1) of the General Obligation Bond Act, as amended	<u>5,521,013</u>
Total	\$19,255,948

Section 285. The sum of \$11,104,725, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 285 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to municipalities, special transportation districts, private non-profit carriers, mass transportation carriers and the Intercity rail program for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities, including rapid transit, intercity rail, bus and other equipment used in connection therewith, as provided by law, pursuant to Section 4(b)(1) of the General Obligation Bond Act, as amended.

Section 290. The sum of \$713,385,621, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 290 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to the Regional Transportation Authority.

Section 295. The sum of \$100,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 295 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to municipalities, special transportation districts, private non-profit

carriers, mass transportation carriers and the Intercity rail program for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities, including rapid transit, intercity rail, bus and other equipment used in connection therewith, as provided by law, for the purpose of downstate public transit systems.

Section 300. The sum of \$476,579,477, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 300 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to the Regional Transportation Authority.

Section 303. The sum of \$20,000,000 or so much thereof as may be necessary, is appropriated from the Transportation Bond Series B Fund to the Department of Transportation for a grant to the Regional Transportation Authority for costs associated with construction of a Metra Station located at the intersection of 79th Street and Lowe Avenue in Chicago.

Section 305. The sum of \$152,236,040, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 305 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for construction costs, making grants and providing project assistance to municipalities, special transportation districts, private non-profit carriers, mass transportation carriers and the Intercity rail program for the acquisition, construction, extension, reconstruction, and improvement of mass transportation facilities, including rapid transit, intercity rail, bus and other equipment used in connection therewith, as provided by law, for the purpose of downstate public transit systems.

Section 310. The sum of \$96,000,540, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 164, Section 20 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for purposes authorized under Section 4(b)(1) of the General obligation Bond Act, as amended (30 ILCS 330/4(b)(1)).

Section 315. The sum of 103,002,309, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, less \$64,440,501 to be lapsed, from the appropriation and reappropriation heretofore made in Article 165, Section 80 and Article 166, Section 310 of Public Act 99-0524, as amended, is reappropriated from the Downstate Transit Improvement Fund to the Department of Transportation for making competitive capital grants pursuant to Section 2-15 of the Downstate Public Transportation Act. (30 ILCS 740/2-15)

Section 320. The sum of \$68,485,209, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 165, Section 85 and Article 166, Section 315 of Public Act 99-0524, as amended, is reappropriated from the Federal Mass Transit Trust Fund to the Department of Transportation for the federal share of capital, operating, consultant services, and technical assistance grants, as well as state administration and interagency agreements, provided such amounts shall not exceed funds to be made available from the Federal Government.

LUMP SUMS

Section 325. The sum of \$4,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 90 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for grants, road construction and all other costs relating to the Chicago Region Environmental and Transportation Efficiency (CREATE) program.

Section 330. The sum of \$9,731,124, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 320 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for grants, road construction and all other costs relating to the Chicago Region Environmental and Transportation Efficiency (CREATE) program, provided such

amounts not exceed funds made available by the federal government for this program.

Section 335. The sum of, \$5,922,681, or so much thereof as may be necessary, and remains unexpended, at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 325 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for grants, road construction and all other costs relating to the Chicago Region Environmental and Transportation Efficiency (CREATE) program, as awarded from the Transportation Investment Generating Economic Recovery (TIGER) IV, as provided for in the “consolidated and Further Continuing Appropriations Act of 2012” – P.L. 112-055, provided such amounts do not exceed funds made available by the Federal government.

Section 340. The sum of \$189,864,091, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 330 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for grants, road construction and all other costs relating to the Chicago Region Environmental and Transportation Efficiency (CREATE) program.

RAIL PASSENGER AND RAIL FREIGHT

Section 345. The sum of \$10,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 335 of Public Act 99-0524 as amended, is reappropriated from the Road Fund to the Department of Transportation for grants, construction, and all other costs relating to rail projects, provided such amounts not exceed funds made available by the federal government for this purpose.

Section 350. The sum of \$5,000,000, or so much thereof as may be necessary and remains unexpended, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 172, Section 25 of Public Act 99-0524 as amended, is reappropriated from the Road Fund to the Department of Transportation for construction and all other costs relating to projects associated with high speed rail projects, provided such amounts not exceed funds made available by entities other than the federal government for this purpose.

Section 355. The sum of \$21,665,463, or so much thereof as may be necessary, and remains unexpended, at the close of business on June 30, 2017, from the appropriation and reappropriation heretofore made in Article 165, Section 95 and Article 166, Section 340 of Public Act 99-0524, as amended, is reappropriated from the State Rail Freight Loan Repayment Fund to the Department of Transportation for funding the State Rail Freight Loan Repayment Program created by Section 49.25-g-1 of the Civil Administrative Code of Illinois.

Section 360. The sum of \$964,880,567, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 345 of Public Act 99-0524, as amended, is reappropriated from the Federal High Speed Rail Trust Fund to the Department of Transportation for grants, construction, and all other costs relating to high speed rail projects, provided such amounts not exceed funds made available by the federal government for this purpose.

Section 365. The sum of \$10,139,357, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 350 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation, pursuant to Section 4(b)(1) of the General Obligation Bond Act, for track and signal improvements, AMTRAK station improvements, rail passenger equipment, and rail freight facility improvements.

Section 370. The sum of \$99,938,552, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 355 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation for track and signal improvements, AMTRAK station improvements, rail passenger equipment, and rail freight facility improvements.

Section 375. The sum of \$176,376,596, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 360 of Public Act 99-0524, as amended, is reappropriated from the Transportation Bond Series B Fund to the Department of Transportation to leverage federal funding in accordance with the Department of Transportation's Federal Railroad Administration's Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service Program and any other federal grant programs made available for capital and operating improvements for intercity passenger rail.

Section 380. The sum of \$5,262,749, or so much thereof as may be necessary and remains unexpended at the close of business on June 30, 2017, from the appropriation and reappropriation concerning the federal share of the Rail Freight Loan Repayment Program heretofore made in Article 165, Section 100 and Article 166, Section 365 of Public Act 99-0524, as amended, is reappropriated from the Rail Freight Loan Repayment Fund to the Department of Transportation for the Rail Freight Service Assistance Program, created by Section 49.25a through 49.25g-1 of the Civil Administrative Code of Illinois.

Section 385. The sum of \$1,300,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 370 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for costs associated with the relocation of locally-owned utilities along federally-designated High Speed Rail Corridors in Illinois, provided that such amounts do not exceed funds to be made available and paid into the Road Fund pursuant to agreements executed between the Department of Transportation and the affected local governments.

Section 390. The sum of \$10,000,000, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the appropriation heretofore made in Article 165, Section 105 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for high speed rail track maintenance.

STIMULUS RAIL

Section 395. The sum of \$19,859,629, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 375 of Public Act 99-0524, as amended, is reappropriated from the Road Fund to the Department of Transportation for grants, road construction and all other costs relating to the Chicago Region Environmental and Transportation Efficiency (CREATE) program, provided such amounts not exceed federal funds made available by the American Recovery and Reinvestment Act of 2009.

Section 400. The sum of \$423,736,360, or so much thereof as may be necessary, and remains unexpended at the close of business on June 30, 2017, from the reappropriation heretofore made in Article 166, Section 380 of Public Act 99-0524, as amended, is reappropriated from the Federal High Speed Rail Trust Fund to the Department of Transportation for grants, construction, and all other costs relating to high speed rail projects in compliance with the American Recovery and Reinvestment Act of 2009, provided such amounts not exceed funds made available by the federal government for this purpose.

Section 405. No contract shall be entered into or obligation incurred or any expenditure made from a reappropriation herein made in:

Section 5 Permanent Improvements
Section 80 Series A - Road Program
Section 85 Series D - Road Program
Section 90 Series D - Road Program
Section 260 Series B - Aeronautics
Section 265 Series B - Aeronautics
Section 270 Series B - Land Acquisition 3rd Airport
Section 275 Series B - Transit
Section 280 Series B - Transit
Section 285 Series B - Transit

Section 290 Series B - Transit
Section 295 Series B - Transit
Section 300 Series B - Transit
Section 305 Series B - Transit
Section 310 Series B - Transit
Section 340 Series B - Transit
Section 355 State Rail Freight Loan Repayment
Section 365 Series B - Rail
Section 370 Series B - Rail
Section 375 Series B - Rail
Section 380 Federal Rail Freight Loan Repayment
of this Article until after the purpose and the amount of such expenditure has been approved in writing by the Governor.

ARTICLE 996

Section 1. Only Articles 52 through 154 are subject to Article 51.

ARTICLE 997

Section 1. All appropriation authority granted in Articles 1 through 50 shall not supersede any order of any court directing the expenditure of funds for fiscal years 2016 or 2017.

ARTICLE 998

Section 1. Except as provided for in Article 49 of this Act, appropriations authorized in Articles 1 through 50 shall be used for all costs incurred prior to July 1, 2017.

ARTICLE 999

Section 999. Effective date. This Article, Articles 1 through 50, Article 997 and Article 998 take effect upon becoming law. Article 996 and Articles 51 through 167 take effect on July 1, 2017.”.

The motion prevailed.

And the amendment was adopted and ordered printed.

Senator Steans offered the following amendment and moved its adoption:

AMENDMENT NO. 8 SENATE BILL 6

AMENDMENT NO. 8. Amend Senate Bill 6, AS AMENDED, with reference to page and line numbers of Senate Amendment No. 7, as follows:

on page 211, line 10, by replacing “1,327,524,300” with “1,316,524,300”; and

on page 340, line 2, by replacing “1,512,971,850” with “1,286,248,340”; and

on page 340, line 7, by replacing “146,766,000” with “136,766,000”; and

on page 340, line 11, by replacing “26,679,000” with “23,679,000”; and

on page 341, line 2, by replacing “1,598,685,000” with “1,306,685,000”; and

on page 514, line 9, by replacing “4,564,952,674” with “3,869,252,674”; and

by deleting line 13 on page 374 through line 7 on page 375.

The motion prevailed.

And the amendment was adopted and ordered printed.

[May 23, 2017]

There being no further amendments, the foregoing Amendments numbered 7 and 8 were ordered engrossed, and the bill, as amended, was ordered to a third reading.

READING BILL OF THE SENATE A THIRD TIME

On motion of Senator Steans, **Senate Bill No. 6** having been transcribed and typed and all amendments adopted thereto having been printed, was taken up and read by title a third time.

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

YEAS 33; NAYS 23; Present 2.

The following voted in the affirmative:

Aquino	Harmon	Link	Sandoval
Bennett	Harris	Manar	Silverstein
Bertino-Tarrant	Holmes	Martinez	Steans
Biss	Hunter	McGuire	Trotter
Bush	Hutchinson	Morrison	Van Pelt
Castro	Jones, E.	Mulroe	Mr. President
Clayborne	Koehler	Muñoz	
Collins	Landek	Murphy	
Cunningham	Lightford	Raoul	

The following voted in the negative:

Althoff	Cullerton, T.	Nybo	Rose
Anderson	Fowler	Oberweis	Schimpf
Barickman	McCann	Radogno	Syverson
Bivins	McCarter	Rezin	Tracy
Brady	McConchie	Righter	Weaver
Connelly	McConnaughay	Rooney	

The following voted present:

Hastings
Stadelman

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

SENATE BILL RECALLED

On motion of Senator Manar, **Senate Bill No. 42** was recalled from the order of third reading to the order of second reading.

Senator Manar offered the following amendment and moved its adoption:

AMENDMENT NO. 2 TO SENATE BILL 42

AMENDMENT NO. 2. Amend Senate Bill 42, AS AMENDED, by replacing everything after the enacting clause with the following:

"ARTICLE 1. GENERAL PROVISIONS

Section 1-1. Short title. This Act may be cited as the FY2018 Budget Implementation Act.

[May 23, 2017]

Section 1-5. Purpose. It is the purpose of this Act to make changes in State programs that are necessary to implement the budget recommendations for Fiscal Year 2018.

Section 1-10. Designation of reserves.

(a) For the purposes of implementing the budget recommendations for fiscal year 2018 and balancing the State's budget in State fiscal year 2018 only, the Governor may designate, by written notice to the Comptroller, a reserve of not more than 5% from the amounts appropriated from funds held by the Treasurer for State fiscal year 2018 to any State agency. However, the Governor may not designate amounts to be set aside as a reserve from amounts that (i) have been appropriated for payment of debt service, (ii) have been appropriated under a statutory continuing appropriation, (iii) are State general funds, (iv) are in the Supplemental Low-Income Energy Assistance Fund, or (v) are funds received from federal sources.

(b) If the Governor designates amounts to be set aside as a reserve, the Governor shall give notice of the designation to the Auditor General, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives.

(c) As used in this Section:

"State agency" means all boards, commissions, agencies, institutions, authorities, colleges, universities, and bodies politic and corporate of the State, but not other constitutional officers, the legislative or judicial branch, the office of the Executive Inspector General, or the Executive Ethics Commission.

"State general funds" has the meaning provided in Section 50-40 of the State Budget Law.

ARTICLE 5. AMENDATORY PROVISIONS

Section 5-3. The State Budget Law of the Civil Administrative Code of Illinois is amended by adding Section 50-40 as follows:

(15 ILCS 20/50-40 new)

Sec. 50-40. General funds defined. "General funds" or "State general funds" means the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, the Education Assistance Fund, the Fund for the Advancement of Education, the Commitment to Human Services Fund, and the Budget Stabilization Fund.

Section 5-4. The Mental Health and Developmental Disabilities Administrative Act is amended by adding Section 74 as follows:

(20 ILCS 1705/74 new)

Sec. 74. Rates and reimbursements. On or before July 1, 2018, the Department shall increase rates and reimbursements to fund a minimum of a \$0.50 per hour wage increase for front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental disabilities.

Section 5-5. The Military Code of Illinois is amended by changing Section 22-3 as follows:

(20 ILCS 1805/22-3) (from Ch. 129, par. 220.22-3)

Sec. 22-3. All monies received from the sale of Illinois National Guard facilities and lands pursuant to authority contained in Section 22-2, all monies received from the transfer or exchange of any realty under the control of the Department pursuant to authority contained in Section 22-5, and all funds received from the Federal government under terms of the Federal Master Cooperative Agreement related to constructing and maintaining real property between the Department of Military Affairs and the United States Property and Fiscal Officer for Illinois shall be paid into the State Treasury without delay and shall be deposited ~~covered~~ into a special fund to be known as the Illinois National Guard Construction Fund. The monies in this fund shall be used exclusively by the Adjutant General for the purpose of acquiring building sites, ~~and~~ constructing new facilities, ~~rehabilitating existing facilities, and making other capital improvements.~~ The provisions directing the distributions from the Illinois National Guard Construction Fund provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized and directed to make distributions as provided in this Section. Expenditures from this fund shall be subject to appropriation by the General Assembly and written release by the Governor.

(Source: P.A. 97-764, eff. 7-6-12.)

(20 ILCS 1805/22-6 rep.)

Section 5-10. The Military Code of Illinois is amended by repealing Section 22-6.

[May 23, 2017]

Section 5-15. The State Finance Act is amended by changing Sections 5.857, 6t, 6z-30, 6z-32, 6z-45, 6z-52, 6z-100, 8.3, 8.25e, 8g, and 8g-1 as follows:

(30 ILCS 105/5.857)

(Section scheduled to be repealed on July 1, 2017)

Sec. 5.857. The Capital Development Board Revolving Fund. This Section is repealed July 1, ~~2017~~ 2018.

(Source: P.A. 98-674, eff. 6-30-14; 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

(30 ILCS 105/6t) (from Ch. 127, par. 142t)

Sec. 6t. The Capital Development Board Contributory Trust Fund is created and there shall be paid into the Capital Development Board Contributory Trust Fund the monies contributed by and received from Public Community College Districts, Elementary, Secondary, and Unit School Districts, and Vocational Education Facilities, provided, however, no monies shall be required from a participating Public Community College District, Elementary, Secondary, or Unit School District, or Vocational Education Facility more than 30 days prior to anticipated need under the particular contract for the Public Community College District, Elementary, Secondary, or Unit School District, or Vocational Education Facility. No monies in any fund in the State Treasury, nor any funds under the control or beneficial control of any state agency, university, college, department, commission, board or any other unit of state government shall be deposited, paid into, or by any other means caused to be placed into the Capital Development Board Contributory Trust Fund, except for federal funds, bid bond forfeitures, and insurance proceeds as provided for below.

~~Except as provided in Section 22-3 of the Military Code of Illinois, there~~ There shall be paid into the Capital Development Board Contributory Trust Fund all federal funds to be utilized for the construction of capital projects under the jurisdiction of the Capital Development Board, and all proceeds resulting from such federal funds. All such funds shall be remitted to the Capital Development Board within 10 working days of their receipt by the receiving authority.

There shall also be paid into this Fund all monies designated as gifts, donations or charitable contributions which may be contributed by an individual or entity, whether public or private, for a specific capital improvement project.

There shall also be paid into this Fund all proceeds from bid bond forfeitures in connection with any project formally bid and awarded by the Capital Development Board.

There shall also be paid into this Fund all builders risk insurance policy proceeds and all other funds recovered from contractors, sureties, architects, material suppliers or other persons contracting with the Capital Development Board for capital improvement projects which are received by way of reimbursement for losses resulting from destruction of or damage to capital improvement projects while under construction by the Capital Development Board or received by way of settlement agreement or court order.

The monies in the Capital Development Board Contributory Trust Fund shall be expended only for actual contracts let, and then only for the specific project for which funds were received in accordance with the judgment of the Capital Development Board, compatible with the duties and obligations of the Capital Development Board in furtherance of the specific capital improvement for which such funds were received. Contributions, insured-loss reimbursements or other funds received as damages through settlement or judgement for damage, destruction or loss of capital improvement projects shall be expended for the repair of such projects; or if the projects have been or are being repaired before receipt of the funds, the funds may be used to repair other such capital improvement projects. Any funds not expended for a project within 36 months after the date received shall be paid into the General Obligation Bond Retirement and Interest Fund.

Contributions or insured-loss reimbursements not expended in furtherance of the project for which they were received within 36 months of the date received, shall be returned to the contributing party. Proceeds from builders risk insurance shall be expended only for the amelioration of damage arising from the incident for which the proceeds were paid to the State or the Capital Development ~~Board~~ Contributory Trust Fund. Any residual amounts remaining after the completion of such repairs, renovation, reconstruction or other work necessary to restore the capital improvement project to acceptable condition shall be returned to the proper fund or entity financing or contributing towards the cost of the capital improvement project. Such returns shall be made in amounts proportionate to the contributions made in furtherance of the project.

Any monies received as a gift, donation or charitable contribution for a specific capital improvement which have not been expended in furtherance of that project shall be returned to the contributing party after completion of the project or if the legislature fails to authorize the capital improvement.

Except as provided in Section 22-3 of the Military Code of Illinois, the ~~The~~ unused portion of any federal funds received for a capital improvement project which are not contributed, upon its completion, towards the cost of the project, shall remain in the Capital Development Board Contributory Trust Fund and shall be used for capital projects and for no other purpose, subject to appropriation and as directed by the Capital Development Board.

(Source: P.A. 97-792, eff. 1-1-13.)

(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, and continuing through fiscal year 2017, 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.

(1.7) Starting in fiscal year 2018, at the direction of and upon notification from the Director of Healthcare and Family Services, the State Comptroller shall direct and the State Treasurer shall transfer an amount of at least \$20,000,000 but not exceeding a total of \$45,000,000 from the General Revenue Fund to the University of Illinois Hospital Services Fund in each fiscal year.

(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 and health plans 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. 97-732, eff. 6-30-12; 98-651, eff. 6-16-14.)

(30 ILCS 105/6z-32)

Sec. 6z-32. Partners for Planning and Conservation.

(a) The Partners for Conservation Fund (formerly known as the Conservation 2000 Fund) and the Partners for Conservation Projects Fund (formerly known as the Conservation 2000 Projects Fund) are created as special funds in the State Treasury. These funds shall be used to establish a comprehensive program to protect Illinois' natural resources through cooperative partnerships between State government and public and private landowners. Moneys in these Funds may be used, subject to appropriation, by the Department of Natural Resources, Environmental Protection Agency, and the Department of Agriculture for purposes relating to natural resource protection, planning, recreation, tourism, and compatible agricultural and economic development activities. Without limiting these general purposes, moneys in these Funds may be used, subject to appropriation, for the following specific purposes:

(1) To foster sustainable agriculture practices and control soil erosion and

sedimentation, including grants to Soil and Water Conservation Districts for conservation practice cost-share grants and for personnel, educational, and administrative expenses.

(2) To establish and protect a system of ecosystems in public and private ownership

through conservation easements, incentives to public and private landowners, natural resource restoration and preservation, water quality protection and improvement, land use and watershed planning, technical assistance and grants, and land acquisition provided these mechanisms are all voluntary on the part of the landowner and do not involve the use of eminent domain.

(3) To develop a systematic and long-term program to effectively measure and monitor natural resources and ecological conditions through investments in technology and involvement of scientific experts.

(4) To initiate strategies to enhance, use, and maintain Illinois' inland lakes through education, technical assistance, research, and financial incentives.

(5) To partner with private landowners and with units of State, federal, and local government and with not-for-profit organizations in order to integrate State and federal programs with Illinois' natural resource protection and restoration efforts and to meet requirements to obtain federal and other funds for conservation or protection of natural resources.

(b) The State Comptroller and State Treasurer shall automatically transfer on the last day of each month, beginning on September 30, 1995 and ending on June 30, 2021, from the General Revenue Fund to the Partners for Conservation Fund, an amount equal to 1/10 of the amount set forth below in fiscal year 1996 and an amount equal to 1/12 of the amount set forth below in each of the other specified fiscal years:

Fiscal Year	Amount
1996	\$ 3,500,000
1997	\$ 9,000,000
1998	\$10,000,000
1999	\$11,000,000
2000	\$12,500,000
2001 through 2004	\$14,000,000
2005	\$7,000,000
2006	\$11,000,000
2007	\$0
2008 through 2011.....	\$14,000,000
2012	\$12,200,000
2013 through <u>2017 2021</u>	\$14,000,000
<u>2018</u>	<u>\$1,500,000</u>
<u>2019 through 2021</u>	<u>\$14,000,000</u>

(c) Notwithstanding any other provision of law to the contrary and in addition to any other transfers that may be provided for by law, on the last day of each month beginning on July 31, 2006 and ending on June 30, 2007, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer \$1,000,000 from the Open Space Lands Acquisition and Development Fund to the Partners for Conservation Fund (formerly known as the Conservation 2000 Fund).

(d) There shall be deposited into the Partners for Conservation Projects Fund such bond proceeds and other moneys as may, from time to time, be provided by law.

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

(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.

(a-5) Money in the School Infrastructure Fund may be used to pay the expenses of the State Board of Education, the Governor's Office of Management and Budget, and the Capital Development Board in administering programs under the School Construction Law, the total expenses not to exceed \$1,315,000 in any fiscal year.

(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 subsection (e) of Section 5 of the General Obligation Bond Act ~~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. Beginning July 1, 2017 through June 30, 2020, no transfers shall be required under this subsection (b) from the School Infrastructure Fund to the General Obligation Bond Retirement and Interest Fund.

(b-5) The money deposited into the School Infrastructure Fund from transfers pursuant to subsections (c-30) and (c-35) of Section 13 of the Riverboat Gambling Act shall be applied, without further direction, as provided in subsection (b-3) of Section 5-35 of the School Construction Law.

(c) The surplus, if any, in the School Infrastructure Fund after payments made pursuant to subsections (a-5), (b), and (b-5) of this Section 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.~~

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

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

(Source: P.A. 97-732, eff. 6-30-12; 98-18, eff. 6-7-13.)

(30 ILCS 105/6z-52)

Sec. 6z-52. Drug Rebate Fund.

(a) There is created in the State Treasury a special fund to be known as the Drug Rebate Fund.

(b) The Fund is created for the purpose of receiving and disbursing moneys in accordance with this Section. Disbursements from the Fund shall be made, subject to appropriation, only as follows:

(1) For payments for reimbursement or coverage for prescription drugs and other pharmacy products provided to a recipient of medical assistance under the Illinois Public Aid Code, the Children's Health Insurance Program Act, the Covering ALL KIDS Health Insurance Act, and the Veterans' Health Insurance Program Act of 2008.

(1.5) For payments to managed care organizations as defined in Section 5-30.1 of the Illinois Public Aid Code.

(2) For reimbursement of moneys collected by the Department of Healthcare and Family Services (formerly Illinois Department of Public Aid) through error or mistake.

(3) For payments of any amounts that are reimbursable to the federal government resulting from a payment into this Fund.

(4) For payments of operational and administrative expenses related to providing and managing coverage for prescription drugs and other pharmacy products provided to a recipient of medical assistance under the Illinois Public Aid Code, the Children's Health Insurance Program Act, the

Covering ALL KIDS Health Insurance Act, and the Veterans' Health Insurance Program Act of 2008, ~~and the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act.~~
(c) The Fund shall consist of the following:

(1) Upon notification from the Director of Healthcare and Family Services, the Comptroller shall direct and the Treasurer shall transfer the net State share (disregarding the reduction in net State share attributable to the American Recovery and Reinvestment Act of 2009 or any other federal economic stimulus program) of all moneys received by the Department of Healthcare and Family Services (formerly Illinois Department of Public Aid) from drug rebate agreements with pharmaceutical manufacturers pursuant to Title XIX of the federal Social Security Act, including any portion of the balance in the Public Aid Recoveries Trust Fund on July 1, 2001 that is attributable to such receipts.

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

(3) Any premium collected by the Illinois Department from participants under a waiver approved by the federal government relating to provision of pharmaceutical services.

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

(Source: P.A. 96-8, eff. 4-28-09; 96-1100, eff. 1-1-11; 97-689, eff. 7-1-12.)

(30 ILCS 105/6z-100)

(Section scheduled to be repealed on July 1, 2017)

Sec. 6z-100. Capital Development Board Revolving Fund; payments into and use. All monies received by the Capital Development Board for publications or copies issued by the Board, and all monies received for contract administration fees, charges, or reimbursements owing to the Board shall be deposited into a special fund known as the Capital Development Board Revolving Fund, which is hereby created in the State treasury. The monies in this Fund shall be used by the Capital Development Board, as appropriated, for expenditures for personal services, retirement, social security, contractual services, legal services, travel, commodities, printing, equipment, electronic data processing, or telecommunications. Unexpended moneys in the Fund shall not be transferred or allocated by the Comptroller or Treasurer to any other fund, nor shall the Governor authorize the transfer or allocation of those moneys to any other fund. This Section is repealed July 1, ~~2018~~ 2017.

(Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

(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, during fiscal year 2014 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, during fiscal year 2015 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, during fiscal year 2016 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, during fiscal year 2017 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 and except during fiscal year 2014 only when no more than \$17,570,000 may be expended and except during fiscal year 2015 only when no more than \$17,570,000 may be expended and except during fiscal year 2016 only when no more than \$17,570,000 may be expended and except during fiscal year 2017 only when no more than \$17,570,000 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 except during fiscal year 2014 only when no more than \$38,000,000 may be expended and except during fiscal year 2015 only when no more than \$42,000,000 may be expended and except during fiscal year 2016 only when no more than \$38,300,000 may be expended and except during fiscal year 2017 only when no more than \$50,000,000 may be expended and except during fiscal year 2018 only when no more than \$52,000,000 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, 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 during fiscal year 2014 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 during fiscal year 2015 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 during fiscal year 2016 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 during fiscal year 2017 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, 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;
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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. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

(30 ILCS 105/8.25e) (from Ch. 127, par. 144.25e)

Sec. 8.25e. (a) The State Comptroller and the State Treasurer shall automatically transfer on the first day of each month, beginning on February 1, 1988, from the General Revenue Fund to each of the funds then supplemented by the pari-mutuel tax pursuant to Section 28 of the Illinois Horse Racing Act of 1975, an amount equal to (i) the amount of pari-mutuel tax deposited into such fund during the month in fiscal year 1986 which corresponds to the month preceding such transfer, minus (ii) the amount of pari-mutuel tax (or the replacement transfer authorized by subsection (d) of Section 8g ~~Section 8g(d)~~) of this Act and subsection (d) of Section 28.1 ~~Section 28.1(d)~~ of the Illinois Horse Racing Act of 1975) deposited into such fund during the month preceding such transfer; provided, however, that no transfer shall be made to a fund if such amount for that fund is equal to or less than zero and provided that no transfer shall be made to a fund in any fiscal year after the amount deposited into such fund exceeds the amount of pari-mutuel tax deposited into such fund during fiscal year 1986.

(b) The State Comptroller and the State Treasurer shall automatically transfer on the last day of each month, beginning on October 1, 1989 and ending on June 30, 2017, from the General Revenue Fund to the Metropolitan Exposition, Auditorium and Office Building Fund, the amount of \$2,750,000 plus any cumulative deficiencies in such transfers for prior months, until the sum of \$16,500,000 has been transferred for the fiscal year beginning July 1, 1989 and until the sum of \$22,000,000 has been transferred for each fiscal year thereafter.

(b-5) The State Comptroller and the State Treasurer shall automatically transfer on the last day of each month, beginning on July 1, 2017, from the General Revenue Fund to the Metropolitan Exposition, Auditorium and Office Building Fund, the amount of \$1,500,000 plus any cumulative deficiencies in such transfers for prior months, until the sum of \$12,000,000 has been transferred for each fiscal year thereafter.

(c) After the transfer of funds from the Metropolitan Exposition, Auditorium and Office Building Fund to the Bond Retirement Fund pursuant to subsection (b) of Section 15 ~~Section 15(b)~~ of the Metropolitan Civic Center Support Act, the State Comptroller and the State Treasurer shall automatically transfer on the last day of each month, beginning on October 1, 1989 and ending on June 30, 2017, from the Metropolitan Exposition, Auditorium and Office Building Fund to the Park and Conservation Fund the amount of \$1,250,000 plus any cumulative deficiencies in such transfers for prior months, until the sum

of \$7,500,000 has been transferred for the fiscal year beginning July 1, 1989 and until the sum of \$10,000,000 has been transferred for each fiscal year thereafter.

(Source: P.A. 91-25, eff. 6-9-99.)

(30 ILCS 105/8g)

Sec. 8g. Fund transfers.

(a) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 91st General Assembly, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$10,000,000 from the General Revenue Fund to the Motor Vehicle License Plate Fund created by Senate Bill 1028 of the 91st General Assembly.

(b) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 91st General Assembly, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$25,000,000 from the General Revenue Fund to the Fund for Illinois' Future created by Senate Bill 1066 of the 91st General Assembly.

(c) In addition to any other transfers that may be provided for by law, on August 30 of each fiscal year's license period, the Illinois Liquor Control Commission shall direct and the State Comptroller and State Treasurer shall transfer from the General Revenue Fund to the Youth Alcoholism and Substance Abuse Prevention Fund an amount equal to the number of retail liquor licenses issued for that fiscal year multiplied by \$50.

(d) The payments to programs required under subsection (d) of Section 28.1 of the Illinois Horse Racing Act of 1975 shall be made, pursuant to appropriation, from the special funds referred to in the statutes cited in that subsection, rather than directly from the General Revenue Fund.

Beginning January 1, 2000, on the first day of each month, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to each of the special funds from which payments are to be made under subsection (d) of Section 28.1 of the Illinois Horse Racing Act of 1975 an amount equal to 1/12 of the annual amount required for those payments from that special fund, which annual amount shall not exceed the annual amount for those payments from that special fund for the calendar year 1998. The special funds to which transfers shall be made under this subsection (d) include, but are not necessarily limited to, the Agricultural Premium Fund; the Metropolitan Exposition, Auditorium and Office Building Fund; the Fair and Exposition Fund; the Illinois Standardbred Breeders Fund; the Illinois Thoroughbred Breeders Fund; and the Illinois Veterans' Rehabilitation Fund. Except that, during State fiscal year 2018 only, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the General Revenue Fund to the designated funds not exceeding the following amounts:

<u>Agricultural Premium Fund.....</u>	<u>\$0</u>
<u>Fair and Exposition Fund.....</u>	<u>0</u>
<u>Illinois Standardbred Breeders Fund.....</u>	<u>0</u>
<u>Illinois Thoroughbred Breeders Fund.....</u>	<u>0</u>
<u>Illinois Veterans' Rehabilitation Fund.....</u>	<u>0</u>

(e) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 91st General Assembly, but in no event later than June 30, 2000, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$15,000,000 from the General Revenue Fund to the Fund for Illinois' Future.

(f) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 91st General Assembly, but in no event later than June 30, 2000, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$70,000,000 from the General Revenue Fund to the Long-Term Care Provider Fund.

(f-1) In fiscal year 2002, in addition to any other transfers that may be provided for by law, 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 \$160,000,000 from the General Revenue Fund to the Long-Term Care Provider Fund.

(g) In addition to any other transfers that may be provided for by law, on July 1, 2001, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(h) In each of fiscal years 2002 through 2004, but not thereafter, in addition to any other transfers that may be provided for by law, the State Comptroller shall direct and the State Treasurer shall transfer \$5,000,000 from the General Revenue Fund to the Tourism Promotion Fund.

(i) On or after July 1, 2001 and until May 1, 2002, in addition to any other transfers that may be provided for by law, 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 re-transferred 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, 2002.

(i-1) On or after July 1, 2002 and until May 1, 2003, in addition to any other transfers that may be provided for by law, 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 re-transferred 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, 2003.

(j) On or after July 1, 2001 and no later than June 30, 2002, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not to exceed the following sums into the Statistical Services Revolving Fund:

From the General Revenue Fund.....	\$8,450,000
From the Public Utility Fund.....	1,700,000
From the Transportation Regulatory Fund.....	2,650,000
From the Title III Social Security and Employment Fund.....	3,700,000
From the Professions Indirect Cost Fund.....	4,050,000
From the Underground Storage Tank Fund.....	550,000
From the Agricultural Premium Fund.....	750,000
From the State Pensions Fund.....	200,000
From the Road Fund.....	2,000,000
From the Health Facilities Planning Fund.....	1,000,000
From the Savings and Residential Finance Regulatory Fund.....	130,800
From the Appraisal Administration Fund.....	28,600
From the Pawnbroker Regulation Fund.....	3,600
From the Auction Regulation Administration Fund.....	35,800
From the Bank and Trust Company Fund.....	634,800
From the Real Estate License Administration Fund.....	313,600

(k) In addition to any other transfers that may be provided for by law, as soon as may be practical after the effective date of this amendatory Act of the 92nd General Assembly, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the General Revenue Fund to the Teachers Health Insurance Security Fund.

(k-1) In addition to any other transfers that may be provided for by law, on July 1, 2002, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the General Revenue Fund to the Teachers Health Insurance Security Fund.

(k-2) In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the General Revenue Fund to the Teachers Health Insurance Security Fund.

(k-3) On or after July 1, 2002 and no later than June 30, 2003, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not to exceed the following sums into the Statistical Services Revolving Fund:

Appraisal Administration Fund.....	\$150,000
General Revenue Fund.....	10,440,000
Savings and Residential Finance Regulatory Fund.....	200,000
State Pensions Fund.....	100,000
Bank and Trust Company Fund.....	100,000
Professions Indirect Cost Fund.....	3,400,000
Public Utility Fund.....	2,081,200
Real Estate License Administration Fund.....	150,000

Title III Social Security and Employment Fund.....	1,000,000
Transportation Regulatory Fund.....	3,052,100
Underground Storage Tank Fund.....	50,000

(l) In addition to any other transfers that may be provided for by law, on July 1, 2002, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$3,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(m) In addition to any other transfers that may be provided for by law, on July 1, 2002 and on the effective date of this amendatory Act of the 93rd General Assembly, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(n) In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$6,800,000 from the General Revenue Fund to the DHS Recoveries Trust Fund.

(o) On or after July 1, 2003, and no later than June 30, 2004, in addition to any other transfers that may be provided for by law, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts not to exceed the following sums into the Vehicle Inspection Fund:

From the Underground Storage Tank Fund \$35,000,000.

(p) On or after July 1, 2003 and until May 1, 2004, in addition to any other transfers that may be provided for by law, 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 re-transferred 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, 2004.

(q) In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Illinois Military Family Relief Fund.

(r) In addition to any other transfers that may be provided for by law, on July 1, 2003, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,922,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(s) In addition to any other transfers that may be provided for by law, on or after July 1, 2003, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$4,800,000 from the Statewide Economic Development Fund to the General Revenue Fund.

(t) In addition to any other transfers that may be provided for by law, on or after July 1, 2003, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$50,000,000 from the General Revenue Fund to the Budget Stabilization Fund.

(u) On or after July 1, 2004 and until May 1, 2005, in addition to any other transfers that may be provided for by law, 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, 2005.

(v) In addition to any other transfers that may be provided for by law, on July 1, 2004, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(w) In addition to any other transfers that may be provided for by law, on July 1, 2004, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$6,445,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(x) In addition to any other transfers that may be provided for by law, on January 15, 2005, or as soon thereafter as may be practical, the State Comptroller shall direct and the State Treasurer shall transfer to the General Revenue Fund the following sums:

- From the State Crime Laboratory Fund, \$200,000;
- From the State Police Wireless Service Emergency Fund, \$200,000;
- From the State Offender DNA Identification System Fund, \$800,000; and
- From the State Police Whistleblower Reward and Protection Fund, \$500,000.

(y) Notwithstanding any other provision of law to the contrary, in addition to any other transfers that may be provided for by law on June 30, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the designated funds into the General Revenue Fund and any future deposits that would otherwise be made into these funds must instead be made into the General Revenue Fund:

- (1) the Keep Illinois Beautiful Fund;
- (2) the Metropolitan Fair and Exposition Authority Reconstruction Fund;
- (3) the New Technology Recovery Fund;
- (4) the Illinois Rural Bond Bank Trust Fund;
- (5) the ISBE School Bus Driver Permit Fund;
- (6) the Solid Waste Management Revolving Loan Fund;
- (7) the State Postsecondary Review Program Fund;
- (8) the Tourism Attraction Development Matching Grant Fund;
- (9) the Patent and Copyright Fund;
- (10) the Credit Enhancement Development Fund;
- (11) the Community Mental Health and Developmental Disabilities Services Provider

Participation Fee Trust Fund;

- (12) the Nursing Home Grant Assistance Fund;
- (13) the By-product Material Safety Fund;
- (14) the Illinois Student Assistance Commission Higher EdNet Fund;
- (15) the DORS State Project Fund;
- (16) the School Technology Revolving Fund;
- (17) the Energy Assistance Contribution Fund;
- (18) the Illinois Building Commission Revolving Fund;
- (19) the Illinois Aquaculture Development Fund;
- (20) the Homelessness Prevention Fund;
- (21) the DCFS Refugee Assistance Fund;
- (22) the Illinois Century Network Special Purposes Fund; and
- (23) the Build Illinois Purposes Fund.

(z) In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,200,000 from the General Revenue Fund to the Violence Prevention Fund.

(aa) In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$9,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(bb) In addition to any other transfers that may be provided for by law, on July 1, 2005, or as soon as may be practical thereafter, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$6,803,600 from the General Revenue Fund to the Securities Audit and Enforcement Fund.

(cc) In addition to any other transfers that may be provided for by law, on or after July 1, 2005 and until May 1, 2006, 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 re-transferred 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, 2006.

(dd) In addition to any other transfers that may be provided for by law, on April 1, 2005, or as soon thereafter as may be practical, at the direction of the Director of Public Aid (now Director of Healthcare and Family Services), the State Comptroller shall direct and the State Treasurer shall transfer from the Public Aid Recoveries Trust Fund amounts not to exceed \$14,000,000 to the Community Mental Health Medicaid Trust Fund.

(ee) Notwithstanding any other provision of law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Illinois Civic Center Bond Fund to the Illinois Civic Center Bond Retirement and Interest Fund.

(ff) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Director of the Governor's Office of Management and Budget, the State Comptroller shall direct and the State Treasurer shall transfer amounts not exceeding a total of \$1,900,000 from the General Revenue Fund to the Illinois Capital Revolving Loan Fund.

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(gg) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until May 1, 2007, 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, 2007.

(hh) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the Illinois Affordable Housing Trust Fund to the designated funds not exceeding the following amounts:

DCFS Children's Services Fund.....	\$2,200,000
Department of Corrections Reimbursement and Education Fund.....	\$1,500,000
Supplemental Low-Income Energy Assistance Fund.....	\$75,000

(ii) In addition to any other transfers that may be provided for by law, on or before August 31, 2006, the Governor and the State Comptroller may agree to transfer the surplus cash balance from the General Revenue Fund to the Budget Stabilization Fund and the Pension Stabilization Fund in equal proportions. The determination of the amount of the surplus cash balance shall be made by the Governor, with the concurrence of the State Comptroller, after taking into account the June 30, 2006 balances in the general funds and the actual or estimated spending from the general funds during the lapse period. Notwithstanding the foregoing, the maximum amount that may be transferred under this subsection (ii) is \$50,000,000.

(jj) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$8,250,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(kk) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(ll) In addition to any other transfers that may be provided for by law, on the first day of each calendar quarter of the fiscal year beginning July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund amounts equal to one-fourth of \$20,000,000 to the Renewable Energy Resources Trust Fund.

(mm) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,320,000 from the General Revenue Fund to the I-FLY Fund.

(nn) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$3,000,000 from the General Revenue Fund to the African-American HIV/AIDS Response Fund.

(oo) In addition to any other transfers that may be provided for by law, on and after July 1, 2006 and until June 30, 2007, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts identified as net receipts from the sale of all or part of the Illinois Student Assistance Commission loan portfolio from the Student Loan Operating Fund to the General Revenue Fund. The maximum amount that may be transferred pursuant to this Section is \$38,800,000. In addition, no transfer may be made pursuant to this Section that would have the effect of reducing the available balance in the Student Loan Operating Fund to an amount less than the amount remaining unexpended and unreserved from the total appropriations from the Fund estimated to be expended for the fiscal year. The State Treasurer and Comptroller shall transfer the amounts designated under this Section as soon as may be practical after receiving the direction to transfer from the Governor.

(pp) In addition to any other transfers that may be provided for by law, on July 1, 2006, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the General Revenue Fund to the Illinois Veterans Assistance Fund.

(qq) In addition to any other transfers that may be provided for by law, on and after July 1, 2007 and until May 1, 2008, 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, 2008.

(rr) In addition to any other transfers that may be provided for by law, on and after July 1, 2007 and until June 30, 2008, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the Illinois Affordable Housing Trust Fund to the designated funds not exceeding the following amounts:

DCFS Children's Services Fund.....	\$2,200,000
Department of Corrections Reimbursement and Education Fund.....	\$1,500,000
Supplemental Low-Income Energy Assistance Fund.....	\$75,000

(ss) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$8,250,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(tt) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(uu) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,320,000 from the General Revenue Fund to the I-FLY Fund.

(vv) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$3,000,000 from the General Revenue Fund to the African-American HIV/AIDS Response Fund.

(ww) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$3,500,000 from the General Revenue Fund to the Predatory Lending Database Program Fund.

(xx) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(yy) In addition to any other transfers that may be provided for by law, on July 1, 2007, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$4,000,000 from the General Revenue Fund to the Digital Divide Elimination Infrastructure Fund.

(zz) In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(aaa) In addition to any other transfers that may be provided for by law, on and after July 1, 2008 and until May 1, 2009, 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, 2009.

(bbb) In addition to any other transfers that may be provided for by law, on and after July 1, 2008 and until June 30, 2009, at the direction of and upon notification from the Governor, the State Comptroller shall direct and the State Treasurer shall transfer amounts from the Illinois Affordable Housing Trust Fund to the designated funds not exceeding the following amounts:

DCFS Children's Services Fund.....	\$2,200,000
Department of Corrections Reimbursement and Education Fund.....	\$1,500,000
Supplemental Low-Income Energy Assistance Fund.....	\$75,000

(ccc) In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$7,450,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(ddd) In addition to any other transfers that may be provided for by law, on July 1, 2008, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(eee) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(fff) In addition to any other transfers that may be provided for by law, on and after July 1, 2009 and until May 1, 2010, 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, 2010.

(ggg) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$7,450,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(hhh) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(iii) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$100,000 from the General Revenue Fund to the Heartsaver AED Fund.

(jjj) In addition to any other transfers that may be provided for by law, on and after July 1, 2009 and until June 30, 2010, 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 \$17,000,000 from the General Revenue Fund to the DCFS Children's Services Fund.

(lll) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(mmm) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$9,700,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(nnn) In addition to any other transfers that may be provided for by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$565,000 from the FY09 Budget Relief Fund to the Horse Racing Fund.

(ooo) In addition to any other transfers that may be provided by law, on July 1, 2009, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$600,000 from the General Revenue Fund to the Temporary Relocation Expenses Revolving Fund.

(ppp) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(qqq) In addition to any other transfers that may be provided for by law, on and after July 1, 2010 and until May 1, 2011, 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, 2011.

(rrr) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$6,675,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(sss) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(ttt) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$100,000 from the General Revenue Fund to the Heartsaver AED Fund.

(uuu) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(vvv) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$3,000,000 from the General Revenue Fund to the Illinois Capital Revolving Loan Fund.

(www) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$17,000,000 from the General Revenue Fund to the DCFS Children's Services Fund.

(xxx) In addition to any other transfers that may be provided for by law, on July 1, 2010, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$2,000,000 from the Digital Divide Elimination Infrastructure Fund, of which \$1,000,000 shall go to the Workforce, Technology, and Economic Development Fund and \$1,000,000 to the Public Utility Fund.

(yyy) In addition to any other transfers that may be provided for by law, on and after July 1, 2011 and until May 1, 2012, 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, 2012.

(zzz) 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 \$1,000,000 from the General Revenue Fund to the Illinois Veterans Assistance Fund.

(aaaa) 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 \$8,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(bbbb) 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 \$1,400,000 from the General Revenue Fund to the Violence Prevention Fund.

(cccc) 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 \$14,100,000 from the General Revenue Fund to the State Garage Revolving Fund.

(dddd) 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 \$4,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(eeee) 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 \$500,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(Source: P.A. 99-933, eff. 1-27-17.)

(30 ILCS 105/8g-1)

Sec. 8g-1. Fund transfers.

(a) 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.

(b) In addition to any other transfers that may be provided for by law, on and after July 1, 2013 and until May 1, 2014, 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, 2014.

(c) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,400,000 from the General Revenue Fund to the ICJIA Violence Prevention Fund.

(d) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$1,500,000 from the General Revenue Fund to the Illinois Veterans Assistance Fund.

(e) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of

\$500,000 from the General Revenue Fund to the Senior Citizens Real Estate Deferred Tax Revolving Fund.

(f) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$4,000,000 from the General Revenue Fund to the Digital Divide Elimination Fund.

(g) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

(h) In addition to any other transfers that may be provided for by law, on July 1, 2013, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$9,800,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(i) In addition to any other transfers that may be provided for by law, on and after July 1, 2014 and until May 1, 2015, 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, 2015.

(j) In addition to any other transfers that may be provided for by law, on July 1, 2014, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$10,000,000 from the General Revenue Fund to the Presidential Library and Museum Operating Fund.

(k) In addition to any other transfers that may be provided for by law, on July 1, 2017, or as soon thereafter as practical, the State Comptroller shall direct and the State Treasurer shall transfer the sum of \$500,000 from the General Revenue Fund to the Grant Accountability and Transparency Fund.
(Source: P.A. 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14.)

Section 5-20. 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, 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.

In addition, moneys in the Personal Property Tax Replacement Fund may be used to pay any of the following: (i) salary, stipends, and additional compensation as provided by law for chief election clerks, county clerks, and county recorders; (ii) costs associated with regional offices of education and educational service centers; (iii) reimbursements payable by the State Board of Elections under Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the Election Code; (iv) expenses of the Illinois Educational Labor Relations Board; and (v) salary, personal services, and additional compensation as provided by law for court reporters under the Court Reporters Act.

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

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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 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 ; or (g) for fiscal year 2018 only, a sufficient amount to pay amounts directed to be paid out of this Fund for public community college base operating grants and local health protection grants to certified local health departments as authorized or required by appropriation or 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. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11; 97-732, eff. 6-30-12; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14.)

Section 5-25. The General Obligation Bond Act is amended by changing Section 15 as follows:
(30 ILCS 330/15) (from Ch. 127, par. 665)

Sec. 15. Computation of Principal and Interest; transfers.

(a) Upon each delivery of Bonds authorized to be issued under this Act, the Comptroller shall compute and certify to the Treasurer the total amount of principal of, interest on, and premium, if any, on Bonds issued that will be payable in order to retire such Bonds, the amount of principal of, interest on and premium, if any, on such Bonds that will be payable on each payment date according to the tenor of such Bonds during the then current and each succeeding fiscal year, and the amount of sinking fund payments needed to be deposited in connection with Qualified School Construction Bonds authorized by subsection (e) of Section 9. With respect to the interest payable on variable rate bonds, such certifications shall be calculated at the maximum rate of interest that may be payable during the fiscal year, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period pursuant to subsection (c) of Section 14 of this Act. With respect to the interest payable, such certifications shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act.

On or before the last day of each month the State Treasurer and Comptroller shall transfer from (1) the Road Fund with respect to Bonds issued under paragraph (a) of Section 4 of this Act, or Bonds issued under authorization in Public Act 98-781, or Bonds issued for the purpose of refunding such bonds, and from (2) the General Revenue Fund, with respect to all other Bonds issued under this Act, to the General

Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on Bonds payable, by their terms on the next payment date divided by the number of full calendar months between the date of such Bonds and the first such payment date, and thereafter, divided by the number of months between each succeeding payment date after the first. Such computations and transfers shall be made for each series of Bonds issued and delivered. Interest payable on variable rate bonds shall be calculated at the maximum rate of interest that may be payable for the relevant period, after taking into account any credits permitted in the related indenture or other instrument against the amount of such interest required to be appropriated for such period pursuant to subsection (c) of Section 14 of this Act. Computations of interest shall include the amounts certified by the Director of the Governor's Office of Management and Budget under subsection (b) of Section 9 of this Act. Interest for which moneys have already been deposited into the capitalized interest account within the General Obligation Bond Retirement and Interest Fund shall not be included in the calculation of the amounts to be transferred under this subsection. Notwithstanding any other provision in this Section, the transfer provisions provided in this paragraph shall not apply to transfers made in fiscal year 2010 or fiscal year 2011 with respect to Bonds issued in fiscal year 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act. In the case of transfers made in fiscal year 2010 or fiscal year 2011 with respect to the Bonds issued in fiscal year 2010 or fiscal year 2011 pursuant to Section 7.2 of this Act, on or before the 15th day of the month prior to the required debt service payment, the State Treasurer and Comptroller shall transfer from the General Revenue Fund to the General Obligation Bond Retirement and Interest Fund an amount sufficient to pay the aggregate of the principal of, interest on, and premium, if any, on the Bonds payable in that next month.

The transfer of monies herein and above directed is not required if monies in the General Obligation Bond Retirement and Interest Fund are more than the amount otherwise to be transferred as herein above provided, and if the Governor or his authorized representative notifies the State Treasurer and Comptroller of such fact in writing.

(b) After the effective date of this Act, the balance of, and monies directed to be included in the Capital Development Bond Retirement and Interest Fund, Anti-Pollution Bond Retirement and Interest Fund, Transportation Bond, Series A Retirement and Interest Fund, Transportation Bond, Series B Retirement and Interest Fund, and Coal Development Bond Retirement and Interest Fund shall be transferred to and deposited in the General Obligation Bond Retirement and Interest Fund. This Fund shall be used to make debt service payments on the State's general obligation Bonds heretofore issued which are now outstanding and payable from the Funds herein listed as well as on Bonds issued under this Act.

(c) ~~Except as provided in Section 22-3 of the Military Code of Illinois, the~~ The unused portion of federal funds received for or as reimbursement for a capital facilities project, as authorized by Section 3 of this Act, for which monies from the Capital Development Fund have been expended shall remain in the Capital Development Board Contributory Trust Fund and shall be used for capital projects and for no other purpose, subject to appropriation and as directed by the Capital Development Board. ~~Any federal funds received as reimbursement for the completed construction of a capital facilities project, as authorized by Section 3 of this Act, for which monies from the Capital Development Fund have been expended shall be deposited in the General Obligation Bond Retirement and Interest Fund.~~

(Source: P.A. 98-245, eff. 1-1-14.)

Section 5-30. The Capital Development Bond Act of 1972 is amended by changing Section 9a as follows:

(30 ILCS 420/9a) (from Ch. 127, par. 759a)

Sec. 9a. ~~Except as provided in Section 22-3 of the Military Code of Illinois, the~~ The unused portion of federal funds received for or as reimbursement for a capital improvement project for which moneys from the Capital Development Fund have been expended shall remain in the Capital Development Board Contributory Trust Fund and shall be used for capital projects and for no other purpose, subject to appropriation and as directed by the Capital Development Board. ~~Any federal funds received as reimbursement for the completed construction of a capital improvement project for which moneys from the Capital Development Fund have been expended shall be deposited in the Capital Development Bond Retirement and Interest Fund.~~

(Source: P.A. 98-245, eff. 1-1-14.)

Section 5-35. The Illinois Coal Technology Development Assistance Act is amended by changing Section 3 as follows:

(30 ILCS 730/3) (from Ch. 96 1/2, par. 8203)

Sec. 3. Transfers to Coal Technology Development Assistance Fund.

(a) As soon as may be practicable after the first day of each month, the Department of Revenue shall certify to the Treasurer an amount equal to 1/64 of the revenue realized from the tax imposed by the Electricity Excise Tax Law, Section 2 of the Public Utilities Revenue Act, Section 2 of the Messages Tax Act, and Section 2 of the Gas Revenue Tax Act, during the preceding month. Upon receipt of the certification, the Treasurer shall transfer the amount shown on such certification from the General Revenue Fund to the Coal Technology Development Assistance Fund, which is hereby created as a special fund in the State treasury, except that no transfer shall be made in any month in which the Fund has reached the following balance:

- (1) \$7,000,000 during fiscal year 1994.
- (2) \$8,500,000 during fiscal year 1995.
- (3) \$10,000,000 during fiscal years 1996 and 1997.
- (4) During fiscal year 1998 through fiscal year 2004, an amount equal to the sum of

\$10,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.

(5) During fiscal year 2005, an amount equal to the sum of \$7,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.

(6) During fiscal year 2006 through fiscal year 2017 and each fiscal year thereafter, an amount equal to the sum of \$10,000,000 plus additional moneys deposited into the Coal Technology Development Assistance Fund from the Renewable Energy Resources and Coal Technology Development Assistance Charge under Section 6.5 of the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997.

(b) Beginning in fiscal year 2018 and each fiscal year thereafter, the Treasurer shall make no further transfers from the General Revenue Fund to the Coal Technology Development Assistance Fund.
(Source: P.A. 99-78, eff. 7-20-15.)

Section 5-37. The Downstate Public Transportation Act is amended by changing Sections 2-2.04, 2-3, and 2-6 as follows:

(30 ILCS 740/2-2.04) (from Ch. 111 2/3, par. 662.04)

Sec. 2-2.04. "Eligible operating expenses" means all expenses required for public transportation, including employee wages and benefits, materials, fuels, supplies, rental of facilities, taxes other than income taxes, payment made for debt service (including principal and interest) on publicly owned equipment or facilities, and any other expenditure which is an operating expense according to standard accounting practices for the providing of public transportation. Eligible operating expenses shall not include allowances: (a) for depreciation whether funded or unfunded; (b) for amortization of any intangible costs; (c) for debt service on capital acquired with the assistance of capital grant funds provided by the State of Illinois; (d) for profits or return on investment; (e) for excessive payment to associated entities; (f) for Comprehensive Employment Training Act expenses; (g) for costs reimbursed under Sections 6 and 8 of the "Urban Mass Transportation Act of 1964", as amended; (h) for entertainment expenses; (i) for charter expenses; (j) for fines and penalties; (k) for charitable donations; (l) for interest expense on long term borrowing and debt retirement other than on publicly owned equipment or facilities; (m) for income taxes; or (n) for such other expenses as the Department may determine consistent with federal Department of Transportation regulations or requirements. In consultation with participants, the Department shall, by October 2008, promulgate or update rules, pursuant to the Illinois Administrative Procedure Act, concerning eligible expenses to ensure consistent application of the Act, and the Department shall provide written copies of those rules to all eligible recipients. The Department shall review this process in the same manner no less frequently than every 5 years.

With respect to participants other than any Metro-East Transit District participant and those receiving federal research development and demonstration funds pursuant to Section 6 of the "Urban Mass Transportation Act of 1964", as amended, during the fiscal year ending June 30, 1979, the maximum eligible operating expenses for any such participant in any fiscal year after Fiscal Year 1980 shall be the amount appropriated for such participant for the fiscal year ending June 30, 1980, plus in each year a 10% increase over the maximum established for the preceding fiscal year. For Fiscal Year 1980 the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for such participant for Fiscal Year 1980 is based.

With respect to participants receiving federal research development and demonstration operating assistance funds for operating assistance pursuant to Section 6 of the "Urban Mass Transportation Act of 1964", as amended, during the fiscal year ending June 30, 1979, the maximum eligible operating expenses for any such participant in any fiscal year after Fiscal Year 1980 shall not exceed such participant's eligible operating expenses for the fiscal year ending June 30, 1980, plus in each year a 10% increase over the maximum established for the preceding fiscal year. For Fiscal Year 1980, the maximum eligible operating expenses for any such participant shall be the eligible operating expenses incurred during such fiscal year, or projected operating expenses upon which the appropriation for such participant for the Fiscal Year 1980 is based; whichever is less.

With respect to all participants other than any Metro-East Transit District participant, the maximum eligible operating expenses for any such participant in any fiscal year after Fiscal Year 1985 (except Fiscal Year 2008 and Fiscal Year 2009) shall be the amount appropriated for such participant for the fiscal year ending June 30, 1985, plus in each year a 10% increase over the maximum established for the preceding year. For Fiscal Year 1985, the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for such participant for Fiscal Year 1985 is based.

With respect to any mass transit district participant that has increased its district boundaries by annexing counties since 1998 and is maintaining a level of local financial support, including all income and revenues, equal to or greater than the level in the State fiscal year ending June 30, 2001, the maximum eligible operating expenses for any State fiscal year after 2002 (except State fiscal years 2006 through 2009) shall be the amount appropriated for that participant for the State fiscal year ending June 30, 2002, plus, in each State fiscal year, a 10% increase over the preceding State fiscal year. For State fiscal year 2002, the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for that participant for State fiscal year 2002 is based. For that participant, eligible operating expenses for State fiscal year 2002 in excess of the eligible operating expenses for the State fiscal year ending June 30, 2001, plus 10%, must be attributed to the provision of services in the newly annexed counties. The 10% mandatory appropriation increase for each State fiscal year shall not be applied in State fiscal year 2018.

With respect to a participant that receives an initial appropriation in State fiscal year 2002 or thereafter, the maximum eligible operating expenses for any State fiscal year after 2003 (except State fiscal years 2006 through 2009) shall be the amount appropriated for that participant for the State fiscal year in which it received its initial appropriation, plus, in each year, a 10% increase over the preceding year. For the initial State fiscal year in which a participant received an appropriation, the maximum eligible operating expenses for any such participant shall be the amount of projected operating expenses upon which the appropriation for that participant for that State fiscal year is based. The 10% mandatory appropriation increase for each State fiscal year shall not be applied in State fiscal year 2018.

With respect to the District serving primarily the counties of Monroe and St. Clair, beginning July 1, 2005, the St. Clair County Transit District shall no longer be included for new appropriation funding purposes as part of the Metro-East Public Transportation Fund and instead shall be included for new appropriation funding purposes as part of the Downstate Public Transportation Fund; provided, however, that nothing herein shall alter the eligibility of that District for previously appropriated funds to which it would otherwise be entitled.

With respect to the District serving primarily Madison County, beginning July 1, 2008, the Madison County Transit District shall no longer be included for new appropriation funding purposes as part of the Metro-East Public Transportation Fund and instead shall be included for new appropriation funding purposes as part of the Downstate Public Transportation Fund; provided, however, that nothing herein shall alter the eligibility of that District for previously appropriated funds to which it would otherwise be entitled.

With respect to the fiscal year beginning July 1, 2007, and thereafter, the following shall be included for new appropriation funding purposes as part of the Downstate Public Transportation Fund: Bond County; Bureau County; Coles County; Edgar County; Stephenson County and the City of Freeport; Henry County; Jo Daviess County; Kankakee and McLean Counties; Peoria County; Piatt County; Shelby County; Tazewell and Woodford Counties; Vermilion County; Williamson County; and Kendall County. (Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

(30 ILCS 740/2-3) (from Ch. 111 2/3, par. 663)

Sec. 2-3. (a) Except as otherwise provided in subsection (f), as soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the "Downstate Public Transportation Fund",

an amount equal to 2/32 (beginning July 1, 2005, 3/32) of the net revenue realized from the "Retailers' Occupation Tax Act", as now or hereafter amended, the "Service Occupation Tax Act", as now or hereafter amended, the "Use Tax Act", as now or hereafter amended, and the "Service Use Tax Act", as now or hereafter amended, from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of each participant other than any Metro-East Transit District participant certified pursuant to subsection (c) of this Section during the preceding month, except that the Department shall pay into the Downstate Public Transportation Fund 2/32 (beginning July 1, 2005, 3/32) of 80% of the net revenue realized under the State tax Acts named above within any municipality or county located wholly within the boundaries of each participant, other than any Metro-East participant, for tax periods beginning on or after January 1, 1990. Net revenue realized for a month shall be the revenue collected by the State pursuant to such Acts during the previous month from persons incurring municipal or county retailers' or service occupation tax liability for the benefit of any municipality or county located wholly within the boundaries of a participant, less the amount paid out during that same month as refunds or credit memoranda to taxpayers for overpayment of liability under such Acts for the benefit of any municipality or county located wholly within the boundaries of a participant.

(b) As soon as possible after the first day of each month, beginning July 1, 1989, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to a special fund in the State Treasury which is hereby created, to be known as the "Metro-East Public Transportation Fund", an amount equal to 2/32 of the net revenue realized, as above, from within the boundaries of Madison, Monroe, and St. Clair Counties, except that the Department shall pay into the Metro-East Public Transportation Fund 2/32 of 80% of the net revenue realized under the State tax Acts specified in subsection (a) of this Section within the boundaries of Madison, Monroe and St. Clair Counties for tax periods beginning on or after January 1, 1990. A local match equivalent to an amount which could be raised by a tax levy at the rate of .05% on the assessed value of property within the boundaries of Madison County is required annually to cause a total of 2/32 of the net revenue to be deposited in the Metro-East Public Transportation Fund. Failure to raise the required local match annually shall result in only 1/32 being deposited into the Metro-East Public Transportation Fund after July 1, 1989, or 1/32 of 80% of the net revenue realized for tax periods beginning on or after January 1, 1990.

(b-5) Except as otherwise provided in subsection (f), as ~~As~~ soon as possible after the first day of each month, beginning July 1, 2005, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 of 80% of the net revenue realized from within the boundaries of Monroe and St. Clair Counties under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2005, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Monroe and St. Clair Counties.

(b-6) Except as otherwise provided in subsection (f), as ~~As~~ soon as possible after the first day of each month, beginning July 1, 2008, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to 3/32 of 80% of the net revenue realized from within the boundaries of Madison County under the State Tax Acts specified in subsection (a) of this Section and provided further that, beginning July 1, 2008, the provisions of subsection (b) shall no longer apply with respect to such tax receipts from Madison County.

(c) The Department shall certify to the Department of Revenue the eligible participants under this Article and the territorial boundaries of such participants for the purposes of the Department of Revenue in subsections (a) and (b) of this Section.

(d) For the purposes of this Article, beginning in fiscal year 2009, for fiscal years other than State fiscal year 2018, the General Assembly shall appropriate an amount from the Downstate Public Transportation Fund equal to the sum total funds projected to be paid to the participants pursuant to Section 2-7. If the General Assembly fails to make appropriations sufficient to cover the amounts projected to be paid pursuant to Section 2-7, this Act shall constitute an irrevocable and continuing appropriation from the Downstate Public Transportation Fund of all amounts necessary for those purposes.

(e) Notwithstanding anything in this Section to the contrary, amounts transferred from the General Revenue Fund to the Downstate Public Transportation Fund pursuant to this Section shall not exceed \$169,000,000 in State fiscal year 2012.

(f) Notwithstanding anything in this Section to the contrary, during each month of State fiscal year 2018, in lieu of the transfers required under subsections (a), (b-5), and (b-6), the Comptroller shall order transferred and the Treasurer shall transfer, from the General Revenue Fund to the Downstate Public Transportation Fund, an amount equal to the amount transferred from the General Revenue Fund to the

Downstate Public Transportation Fund in the same month of the previous calendar year, including any deficiencies in transfers from prior months.

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

(30 ILCS 740/2-6) (from Ch. 111 2/3, par. 666)

Sec. 2-6. Allocation of funds.

(a) With respect to all participants other than any Metro-East Transit District participant, the Department shall allocate the funds to be made available to each participant under this Article for the following fiscal year and shall notify the chief official of each participant not later than the first day of the fiscal year of this amount. For Fiscal Year 1975, notification shall be made not later than January 1, 1975, of the amount of such allocation. In determining the allocation for each participant, the Department shall estimate the funds available to the participant from the Downstate Public Transportation Fund for the purposes of this Article during the succeeding fiscal year, and shall allocate to each participant the amount attributable to it which shall be the amount paid into the Downstate Public Transportation Fund under Section 2-3 from within its boundaries. Said allocations may be exceeded for participants receiving assistance equal to one-third of their eligible operating expenses, only if an allocation is less than one-third of such participant's eligible operating expenses, provided, however, that no other participant is denied its one-third of eligible operating expenses. Beginning in Fiscal Year 1997, said allocation may be exceeded for participants receiving assistance equal to the percentage of their eligible operating expenses provided for in paragraph (b) of Section 2-7, only if allocation is less than the percentage of such participant's eligible operating expenses provided for in paragraph (b) of Section 2-7, provided however, that no other participant is denied its percentage of eligible operating expenses.

(b) With regard to any Metro-East Transit District organized under the Local Mass Transit District Act and serving one or more of the Counties of Madison, Monroe and St. Clair during Fiscal Year 1989, the Department shall allocate the funds to be made available to each participant for the following and succeeding fiscal years and shall notify the chief official of each participant not later than the first day of the fiscal year of this amount. Beginning July 1, 2005, and ending June 30, 2008, the Department shall allocate the amount paid into the Metro-East Public Transportation Fund to the District serving primarily the County of Madison.

(c) With respect to State fiscal year 2018, if the amount of required allocations to participants under this Section exceeds moneys available in the Downstate Public Transportation Fund for those purposes, then moneys available in the Downstate Public Transportation Fund shall be allocated to participants on a pro-rata basis.

(Source: P.A. 94-70, eff. 6-22-05; 95-708, eff. 1-18-08.)

Section 5-40. 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), (g), and (h) 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 (but not including the period beginning on July 1, 2017 and ending on June 30, 2018), 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 July 1, 2017 and continuing through June 30, 2018, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to the amount transferred from the General Revenue Fund to the Local Government Distributive Fund in the same month of the previous calendar year, including any deficiencies in transfers from prior months. 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.

Beginning on August 26, 2014 (the effective date of Public Act 98-1052), the Comptroller shall perform the transfers required by this subsection (b) no later than 60 days after he or she receives the certification from the Treasurer as provided in Section 1 of the State Revenue Sharing 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 fiscal year 2014, the Annual Percentage shall be 9.5%. For fiscal year 2015, the Annual Percentage shall be 10%. For fiscal year 2018, the Annual Percentage shall be 9.8%. 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 fiscal year 2014, the Annual Percentage shall be 13.4%. For fiscal year 2015, the Annual Percentage shall be 14%. For fiscal year 2018, the Annual Percentage shall be 17.5%. For all other fiscal years, the Annual Percentage shall be calculated as a fraction, the numerator of which shall be the amount of refunds approved for payment by the Department during the preceding fiscal year as a result of overpayment of tax liability under subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act plus the amount of such refunds remaining approved but unpaid at the end of the preceding fiscal year, and the denominator of which shall be the amounts which will be collected pursuant to subsections (a) and (b)(6), (7), and (8), (c) and (d) of Section 201 of this Act during the preceding fiscal year; except that in State fiscal year 2002, the Annual Percentage shall in no event exceed 23%. The Director of Revenue shall certify the Annual Percentage to the Comptroller on the last business day of the fiscal year immediately preceding the fiscal year for which it is to be effective.

(3) The Comptroller shall order transferred and the Treasurer shall transfer from the Tobacco Settlement Recovery Fund to the Income Tax Refund Fund (i) \$35,000,000 in January, 2001, (ii) \$35,000,000 in January, 2002, and (iii) \$35,000,000 in January, 2003.
(d) Expenditures from Income Tax Refund Fund.

(1) Beginning January 1, 1989, money in the Income Tax Refund Fund shall be expended exclusively for the purpose of paying refunds resulting from overpayment of tax liability under Section 201 of this Act, for paying rebates under Section 208.1 in the event that the amounts in the Homeowners' Tax Relief Fund are insufficient for that purpose, and for making transfers pursuant to this subsection (d).

(2) The Director shall order payment of refunds resulting from overpayment of tax liability under Section 201 of this Act from the Income Tax Refund Fund only to the extent that amounts collected pursuant to Section 201 of this Act and transfers pursuant to this subsection (d) and item (3) of subsection (c) have been deposited and retained in the Fund.

(3) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the Personal Property Tax Replacement Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year over the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year.

(4) As soon as possible after the end of each fiscal year, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Personal Property Tax Replacement Fund to the Income Tax Refund Fund an amount, certified by the Director to the Comptroller, equal to the excess of the amount of refunds resulting from overpayment of tax liability under subsections (c) and (d) of Section 201 of this Act paid from the Income Tax Refund Fund during the fiscal year over the amount collected pursuant to subsections (c) and (d) of Section 201 of this Act deposited into the Income Tax Refund Fund during the fiscal year.

(4.5) As soon as possible after the end of fiscal year 1999 and of each fiscal year

thereafter, the Director shall order transferred and the State Treasurer and State Comptroller shall transfer from the Income Tax Refund Fund to the General Revenue Fund any surplus remaining in the Income Tax Refund Fund as of the end of such fiscal year; excluding for fiscal years 2000, 2001, and 2002 amounts attributable to transfers under item (3) of subsection (c) less refunds resulting from the earned income tax credit.

(5) This Act shall constitute an irrevocable and continuing appropriation from the Income Tax Refund Fund for the purpose of paying refunds upon the order of the Director in accordance with the provisions of this Section.

(e) Deposits into the Education Assistance Fund and the Income Tax Surcharge Local Government Distributive Fund.

On July 1, 1991, and thereafter, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 7.3% into the Education Assistance Fund in the State Treasury. Beginning July 1, 1991, and continuing through January 31, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 3.0% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning February 1, 1993 and continuing through June 30, 1993, of the amounts collected pursuant to subsections (a) and (b) of Section 201 of the Illinois Income Tax Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 4.4% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury. Beginning July 1, 1993, and continuing through June 30, 1994, of the amounts collected under subsections (a) and (b) of Section 201 of this Act, minus deposits into the Income Tax Refund Fund, the Department shall deposit 1.475% into the Income Tax Surcharge Local Government Distributive Fund in the State Treasury.

(f) Deposits into the Fund for the Advancement of Education. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act during the preceding month, minus deposits into the Income Tax Refund Fund, into the Fund for the Advancement of Education:

- (1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and
- (2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (f) on or after the effective date of the reduction.

(g) Deposits into the Commitment to Human Services Fund. Beginning February 1, 2015, the Department shall deposit the following portions of the revenue realized from the tax imposed upon individuals, trusts, and estates by subsections (a) and (b) of Section 201 of this Act during the preceding month, minus deposits into the Income Tax Refund Fund, into the Commitment to Human Services Fund:

- (1) beginning February 1, 2015, and prior to February 1, 2025, 1/30; and
- (2) beginning February 1, 2025, 1/26.

If the rate of tax imposed by subsection (a) and (b) of Section 201 is reduced pursuant to Section 201.5 of this Act, the Department shall not make the deposits required by this subsection (g) on or after the effective date of the reduction.

(h) Deposits into the Tax Compliance and Administration Fund. Beginning on the first day of the first calendar month to occur on or after August 26, 2014 (the effective date of Public Act 98-1098), each month the Department shall pay into the Tax Compliance and Administration Fund, to be used, subject to appropriation, to fund additional auditors and compliance personnel at the Department, an amount equal to 1/12 of 5% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department from the tax imposed by subsections (a), (b), (c), and (d) of Section 201 of this Act, net of deposits into the Income Tax Refund Fund made from those cash receipts.

(Source: P.A. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 98-1052, eff. 8-26-14; 98-1098, eff. 8-26-14; 99-78, eff. 7-20-15.)

Section 5-43. The Regional Transportation Authority Act is amended by changing Section 4.09 as follows:

(70 ILCS 3615/4.09) (from Ch. 111 2/3, par. 704.09)

Sec. 4.09. Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund.

(a)(1) Except as otherwise provided in paragraph (4), as As soon as possible after the first day of each month, beginning July 1, 1984, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to a special fund in the

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State Treasury to be known as the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act, from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. On the first day of the month following the date that the Department receives revenues from increased taxes under Section 4.03(m) as authorized by this amendatory Act of the 95th General Assembly, in lieu of the transfers authorized in the preceding sentence, upon certification of the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 80% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 75% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and 25% of the net revenue realized from any tax imposed by the Authority pursuant to Section 4.03.1, and 25% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 25% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act. As used in this Section, net revenue realized for a month shall be the revenue collected by the State pursuant to Sections 4.03 and 4.03.1 during the previous month from within the metropolitan region, less the amount paid out during that same month as refunds to taxpayers for overpayment of liability in the metropolitan region under Sections 4.03 and 4.03.1.

~~(2) (Blank). On the first day of the month following the effective date of this amendatory Act of the 95th General Assembly and each month thereafter, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 5% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and certified by the Department of Revenue under Section 4.03(n) of this Act to be paid to the Authority and 5% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 5% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act, and 5% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.~~

(3) ~~Except as otherwise provided in paragraph (4), as~~ As soon as possible after the first day of January, 2009 and each month thereafter, upon certification of the Department of Revenue with respect to the taxes collected under Section 4.03, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 25% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from (i) 20% of the proceeds of any tax imposed by the Authority at a rate of 1.25% in Cook County, (ii) 25% of the proceeds of any tax imposed by the Authority at the rate of 1% in Cook County, and (iii) one-third of the proceeds of any tax imposed by the Authority at the rate of 0.75% in the Counties of DuPage, Kane, Lake, McHenry, and Will, all pursuant to Section 4.03, and the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund (iv) an amount equal to 25% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code.

(4) Notwithstanding any provision of law to the contrary, during State fiscal year 2018 only, of the transfers to be made under paragraphs (1) and (3) of this subsection (a) from the General Revenue Fund to the Public Transportation Fund, the first \$100,000,000 that would have otherwise been transferred from

the General Revenue Fund shall be transferred from the Road Fund. The remaining balance of such transfers shall be made from the General Revenue Fund.

(b)(1) All moneys deposited in the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund, whether deposited pursuant to this Section or otherwise, are allocated to the Authority. The Comptroller, as soon as possible after each monthly transfer provided in this Section and after each deposit into the Public Transportation Fund, shall order the Treasurer to pay to the Authority out of the Public Transportation Fund the amount so transferred or deposited. Any Additional State Assistance and Additional Financial Assistance paid to the Authority under this Section shall be expended by the Authority for its purposes as provided in this Act. The balance of the amounts paid to the Authority from the Public Transportation Fund shall be expended by the Authority as provided in Section 4.03.3. The Comptroller, as soon as possible after each deposit into the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided in this Section and Section 6z-17 of the State Finance Act, shall order the Treasurer to pay to the Authority out of the Regional Transportation Authority Occupation and Use Tax Replacement Fund the amount so deposited. Such amounts paid to the Authority may be expended by it for its purposes as provided in this Act. The provisions directing the distributions from the Public Transportation Fund and the Regional Transportation Authority Occupation and Use Tax Replacement Fund provided for in this Section shall constitute an irrevocable and continuing appropriation of all amounts as provided herein. The State Treasurer and State Comptroller are hereby authorized and directed to make distributions as provided in this Section. (2) Provided, however, no moneys deposited under subsection (a) of this Section shall be paid from the Public Transportation Fund to the Authority or its assignee for any fiscal year until the Authority has certified to the Governor, the Comptroller, and the Mayor of the City of Chicago that it has adopted for that fiscal year an Annual Budget and Two-Year Financial Plan meeting the requirements in Section 4.01(b).

(c) In recognition of the efforts of the Authority to enhance the mass transportation facilities under its control, the State shall provide financial assistance ("Additional State Assistance") in excess of the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional State Assistance shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

1990	\$5,000,000;
1991	\$5,000,000;
1992	\$10,000,000;
1993	\$10,000,000;
1994	\$20,000,000;
1995	\$30,000,000;
1996	\$40,000,000;
1997	\$50,000,000;
1998	\$55,000,000; and
each year thereafter	\$55,000,000.

(c-5) The State shall provide financial assistance ("Additional Financial Assistance") in addition to the Additional State Assistance provided by subsection (c) and the amounts transferred to the Authority from the General Revenue Fund under subsection (a) of this Section. Additional Financial Assistance provided by this subsection shall be calculated as provided in subsection (d), but shall in no event exceed the following specified amounts with respect to the following State fiscal years:

2000	\$0;
2001	\$16,000,000;
2002	\$35,000,000;
2003	\$54,000,000;
2004	\$73,000,000;
2005	\$93,000,000; and
each year thereafter	\$100,000,000.

(d) Beginning with State fiscal year 1990 and continuing for each State fiscal year thereafter, the Authority shall annually certify to the State Comptroller and State Treasurer, separately with respect to each of subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act, the following amounts:

(1) The amount necessary and required, during the State fiscal year with respect to which the certification is made, to pay its obligations for debt service on all outstanding bonds or notes issued by the Authority under subdivisions (g)(2) and (g)(3) of Section 4.04 of this Act.

(2) An estimate of the amount necessary and required to pay its obligations for debt service for any bonds or notes which the Authority anticipates it will issue under subdivisions (g)(2) and (g)(3) of Section 4.04 during that State fiscal year.

(3) Its debt service savings during the preceding State fiscal year from refunding or advance refunding of bonds or notes issued under subdivisions (g)(2) and (g)(3) of Section 4.04.

(4) The amount of interest, if any, earned by the Authority during the previous State fiscal year on the proceeds of bonds or notes issued pursuant to subdivisions (g)(2) and (g)(3) of Section 4.04, other than refunding or advance refunding bonds or notes.

The certification shall include a specific schedule of debt service payments, including the date and amount of each payment for all outstanding bonds or notes and an estimated schedule of anticipated debt service for all bonds and notes it intends to issue, if any, during that State fiscal year, including the estimated date and estimated amount of each payment.

Immediately upon the issuance of bonds for which an estimated schedule of debt service payments was prepared, the Authority shall file an amended certification with respect to item (2) above, to specify the actual schedule of debt service payments, including the date and amount of each payment, for the remainder of the State fiscal year.

On the first day of each month of the State fiscal year in which there are bonds outstanding with respect to which the certification is made, the State Comptroller shall order transferred and the State Treasurer shall transfer from the ~~Road General Revenue~~ Fund to the Public Transportation Fund the Additional State Assistance and Additional Financial Assistance in an amount equal to the aggregate of (i) one-twelfth of the sum of the amounts certified under items (1) and (3) above less the amount certified under item (4) above, plus (ii) the amount required to pay debt service on bonds and notes issued during the fiscal year, if any, divided by the number of months remaining in the fiscal year after the date of issuance, or some smaller portion as may be necessary under subsection (c) or (c-5) of this Section for the relevant State fiscal year, plus (iii) any cumulative deficiencies in transfers for prior months, until an amount equal to the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, has been transferred; except that these transfers are subject to the following limits:

(A) In no event shall the total transfers in any State fiscal year relating to outstanding bonds and notes issued by the Authority under subdivision (g)(2) of Section 4.04 exceed the lesser of the annual maximum amount specified in subsection (c) or the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, with respect to those bonds and notes.

(B) In no event shall the total transfers in any State fiscal year relating to outstanding bonds and notes issued by the Authority under subdivision (g)(3) of Section 4.04 exceed the lesser of the annual maximum amount specified in subsection (c-5) or the sum of the amounts certified under items (1) and (3) above, plus the actual debt service certified under item (2) above, less the amount certified under item (4) above, with respect to those bonds and notes.

The term "outstanding" does not include bonds or notes for which refunding or advance refunding bonds or notes have been issued.

(e) Neither Additional State Assistance nor Additional Financial Assistance may be pledged, either directly or indirectly as general revenues of the Authority, as security for any bonds issued by the Authority. The Authority may not assign its right to receive Additional State Assistance or Additional Financial Assistance, or direct payment of Additional State Assistance or Additional Financial Assistance, to a trustee or any other entity for the payment of debt service on its bonds.

(f) The certification required under subsection (d) with respect to outstanding bonds and notes of the Authority shall be filed as early as practicable before the beginning of the State fiscal year to which it relates. The certification shall be revised as may be necessary to accurately state the debt service requirements of the Authority.

(g) Within 6 months of the end of each fiscal year, the Authority shall determine:

(i) whether the aggregate of all system generated revenues for public transportation in the metropolitan region which is provided by, or under grant or purchase of service contracts with, the Service Boards equals 50% of the aggregate of all costs of providing such public transportation. "System generated revenues" include all the proceeds of fares and charges for services provided, contributions received in connection with public transportation from units of local government other than the Authority, except for contributions received by the Chicago Transit Authority from a real estate transfer tax imposed under subsection (i) of Section 8-3-19 of the Illinois Municipal Code, and from the State pursuant to subsection (i) of Section 2705-305 of the Department of Transportation Law (20 ILCS 2705/2705-305), and all other revenues properly included consistent with generally accepted accounting principles but may not include: the proceeds from any borrowing, and, beginning with the 2007 fiscal year, all revenues and receipts, including but not limited to fares and grants received from the federal, State or any unit of local government or other entity, derived from providing ADA paratransit service

pursuant to Section 2.30 of the Regional Transportation Authority Act. "Costs" include all items properly included as operating costs consistent with generally accepted accounting principles, including administrative costs, but do not include: depreciation; payment of principal and interest on bonds, notes or other evidences of obligations for borrowed money of the Authority; payments with respect to public transportation facilities made pursuant to subsection (b) of Section 2.20; any payments with respect to rate protection contracts, credit enhancements or liquidity agreements made under Section 4.14; any other cost as to which it is reasonably expected that a cash expenditure will not be made; costs for passenger security including grants, contracts, personnel, equipment and administrative expenses, except in the case of the Chicago Transit Authority, in which case the term does not include costs spent annually by that entity for protection against crime as required by Section 27a of the Metropolitan Transit Authority Act; the costs of Debt Service paid by the Chicago Transit Authority, as defined in Section 12c of the Metropolitan Transit Authority Act, or bonds or notes issued pursuant to that Section; the payment by the Commuter Rail Division of debt service on bonds issued pursuant to Section 3B.09; expenses incurred by the Suburban Bus Division for the cost of new public transportation services funded from grants pursuant to Section 2.01e of this amendatory Act of the 95th General Assembly for a period of 2 years from the date of initiation of each such service; costs as exempted by the Board for projects pursuant to Section 2.09 of this Act; or, beginning with the 2007 fiscal year, expenses related to providing ADA paratransit service pursuant to Section 2.30 of the Regional Transportation Authority Act; or in fiscal years 2008 through 2012 inclusive, costs in the amount of \$200,000,000 in fiscal year 2008, reducing by \$40,000,000 in each fiscal year thereafter until this exemption is eliminated. If said system generated revenues are less than 50% of said costs, the Board shall remit an amount equal to the amount of the deficit to the State. The Treasurer shall deposit any such payment in the Road General Revenue Fund; and

(ii) whether, beginning with the 2007 fiscal year, the aggregate of all fares charged and received for ADA paratransit services equals the system generated ADA paratransit services revenue recovery ratio percentage of the aggregate of all costs of providing such ADA paratransit services.

(h) If the Authority makes any payment to the State under paragraph (g), the Authority shall reduce the amount provided to a Service Board from funds transferred under paragraph (a) in proportion to the amount by which that Service Board failed to meet its required system generated revenues recovery ratio. A Service Board which is affected by a reduction in funds under this paragraph shall submit to the Authority concurrently with its next due quarterly report a revised budget incorporating the reduction in funds. The revised budget must meet the criteria specified in clauses (i) through (vi) of Section 4.11(b)(2). The Board shall review and act on the revised budget as provided in Section 4.11(b)(3).

(Source: P.A. 94-370, eff. 7-29-05; 95-708, eff. 1-18-08; 95-906, eff. 8-26-08.)

Section 5-50. The Public Community College Act is amended by changing Section 5-11 as follows:
(110 ILCS 805/5-11) (from Ch. 122, par. 105-11)

Sec. 5-11. Any public community college which subsequent to July 1, 1972 but before July 1, 2016, commenced construction of any facilities approved by the State Board and the Illinois Board of Higher Education may, after completion thereof, apply to the State for a grant for expenditures made by the community college from its own funds for building purposes for such facilities in excess of 25% of the cost of such facilities as approved by the State Board and the Illinois Board of Higher Education. Any public community college that, on or after July 1, 2016, commenced construction of any facilities approved by the State Board may, after completion thereof, apply to the State for a grant for expenditures made by the community college from its own funds for building purposes for such facilities in excess of 25% of the cost of such facilities as approved by the State Board. A grant shall be contingent upon said community college having otherwise complied with Sections 5-3, 5-4, 5-5 and 5-10 of this Act.

If any payments or contributions of any kind which are based upon, or are to be applied to, the cost of such construction are received from the Federal government, or an agency thereof, subsequent to receipt of the grant herein provided, the amount of such subsequent payment or contributions shall be paid over to the Capital Development Board by the community college for deposit in the Capital Development Board Contributory Trust Bond Interest and Retirement Fund.

(Source: P.A. 99-655, eff. 7-28-16.)

Section 5-55. The Nurse Practice Act is amended by changing Section 70-50 as follows:
(225 ILCS 65/70-50) (was 225 ILCS 65/20-40)

(Section scheduled to be repealed on January 1, 2018)

Sec. 70-50. Fund.

[May 23, 2017]

(a) There is hereby created within the State Treasury the Nursing Dedicated and Professional Fund. The monies in the Fund may be used by and at the direction of the Department for the administration and enforcement of this Act, including but not limited to:

(1) Distribution and publication of this Act and rules.

(2) Employment of secretarial, nursing, administrative, enforcement, and other staff for the administration of this Act.

(b) Disposition of fees:

(1) \$5 of every licensure fee shall be placed in a fund for assistance to nurses enrolled in a diversionary program as approved by the Department.

(2) All of the fees, fines, and penalties collected pursuant to this Act shall be deposited in the Nursing Dedicated and Professional Fund.

(3) Each fiscal year, the moneys deposited in the Nursing Dedicated and Professional Fund shall be appropriated to the Department for expenses of the Department and the Board in the administration of this Act. All earnings received from investment of moneys in the Nursing Dedicated and Professional Fund shall be deposited in the Nursing Dedicated and Professional Fund and shall be used for the same purposes as fees deposited in the Fund.

(4) For the fiscal year beginning July 1, 2009 and for each fiscal year thereafter, \$2,000,000 of the moneys deposited in the Nursing Dedicated and Professional Fund each year shall be set aside and appropriated to the Department of Public Health for nursing scholarships awarded pursuant to the Nursing Education Scholarship Law. Representatives of the Department and the Nursing Education Scholarship Program Advisory Council shall review this requirement and the scholarship awards every 2 years.

(5) Moneys in the Fund may be transferred to the Professions Indirect Cost Fund as authorized under Section 2105-300 of the Department of Professional Regulation Law (20 ILCS 2105/2105-300).

(6) For the fiscal year beginning July 1, 2017, a portion of the moneys deposited in the Nursing Dedicated and Professional Fund shall be appropriated to the Board of Higher Education, the Illinois Community College Board, and the Illinois Student Assistance Commission for grants and programs to support nursing education.

(c) Moneys set aside for nursing scholarships awarded pursuant to the Nursing Education Scholarship Law as provided in item (4) of subsection (b) of this Section may not be transferred under Section 8h of the State Finance Act.

(Source: P.A. 95-331, eff. 8-21-07; 95-639, eff. 10-5-07; 96-328, eff. 8-11-09; 96-805, eff. 10-30-09.)

Section 5-60. The Illinois Public Aid Code is amended by adding Section 5-5.4i as follows:

(305 ILCS 5/5-5.4i new)

Sec. 5-5.4i. Rates and reimbursements. On or before July 1, 2018, the Department shall increase rates and reimbursements to fund a minimum of a \$0.50 per hour wage increase for front-line personnel, including, but not limited to, direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based provider organizations serving individuals with developmental disabilities.

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 2019 ~~2018~~, 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, the Savings Bank Regulatory Fund, and the 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 Institution 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 ~~2018~~ 2017, 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 ~~2019~~ 2018 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. 98-24, eff. 6-19-13; 98-463, eff. 8-16-13; 98-674, eff. 6-30-14; 98-1081, eff. 1-1-15; 99-8, eff. 7-9-15; 99-78, eff. 7-20-15; 99-523, eff. 6-30-16.)

(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 2012 through ~~2017~~ 2017 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 2012 through ~~2018~~ 2017 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. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8, eff. 7-9-15; 99-523, eff. 6-30-16.)

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, 2012, 2013, 2014, 2015, 2016, and 2017, and 2018 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, 2012, 2013, 2014, 2015, 2016, and 2017, and 2018 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 2012 through ~~2018~~ 2017 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. 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 99-8, eff. 7-9-15; 99-523, eff. 6-30-16.)

Section 10-15. The State Pension Funds Continuing Appropriation Act is amended by changing Section 1.2 as follows:

(40 ILCS 15/1.2)

Sec. 1.2. Appropriations for the State Employees' Retirement System.

(a) From each fund from which an amount is appropriated for personal services to a department or other employer under Article 14 of the Illinois Pension Code, there is hereby appropriated to that department or other employer, on a continuing annual basis for each State fiscal year, an additional amount equal to the amount, if any, by which (1) an amount equal to the percentage of the personal services line item for that department or employer from that fund for that fiscal year that the Board of Trustees of the State Employees' Retirement System of Illinois has certified under Section 14-135.08 of the Illinois Pension Code to be necessary to meet the State's obligation under Section 14-131 of the Illinois Pension Code for that fiscal year, exceeds (2) the amounts otherwise appropriated to that department or employer from that fund for State contributions to the State Employees' Retirement System for that fiscal year. From the effective date of this amendatory Act of the 93rd General Assembly through the final payment from a department or employer's personal services line item for fiscal year 2004, payments to the State Employees' Retirement System that otherwise would have been made under this subsection (a) shall be governed by the provisions in subsection (a-1).

(a-1) If a Fiscal Year 2004 Shortfall is certified under subsection (f) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2004 Shortfall.

(a-2) If a Fiscal Year 2010 Shortfall is certified under subsection (i) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2010 Shortfall.

(a-3) If a Fiscal Year 2016 Shortfall is certified under subsection (k) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2016 Shortfall.

(a-4) If a Prior Fiscal Year Shortfall is certified under subsection (k) of Section 14-131 of the Illinois Pension Code, there is hereby appropriated to the State Employees' Retirement System of Illinois on a continuing basis from the General Revenue Fund an additional aggregate amount equal to the Fiscal Year 2017 Shortfall.

(b) The continuing appropriations provided for by this Section shall first be available in State fiscal year 1996.

(c) Beginning in Fiscal Year 2005, any continuing appropriation under this Section arising out of an appropriation for personal services from the Road Fund to the Department of State Police or the Secretary of State shall be payable from the General Revenue Fund rather than the Road Fund.

(d) For State fiscal year 2010 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before December 31, 2008, less the gross proceeds of the bonds sold in fiscal year 2010 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(e) For State fiscal year 2011 only, the continuing appropriation under this Section provided to the State Employees' Retirement System is limited to an amount equal to the amount certified by the System on or before December 31, 2009, less any amounts received pursuant to subsection (a-3) of Section 14.1 of the State Finance Act.

(f) For State fiscal year 2011 only, a continuing appropriation is provided to the State Employees' Retirement System equal to the amount certified by the System on or before April 1, 2011, less the gross proceeds of the bonds sold in fiscal year 2011 under the authorization contained in subsection (a) of Section 7.2 of the General Obligation Bond Act.

(Source: P.A. 98-674, eff. 6-30-14; 99-523, eff. 6-30-16.)

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 known as the Unclaimed Property Trust Fund. The State Treasurer may deposit any amount in the Unclaimed Property 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 Unclaimed Property Trust Fund exceeding \$2,500,000 into the State Pensions Fund. If on either April 15 or October 15, the State Treasurer determines that a balance of \$2,500,000 is insufficient for the prompt payment of unclaimed property claims authorized under this Act, the Treasurer may retain more than \$2,500,000 in the Unclaimed Property Trust Fund in order to ensure the prompt payment of claims. Beginning in State fiscal year ~~2019~~ 2018, all amounts 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 Unclaimed Property 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. 98-19, eff. 6-10-13; 98-24, eff. 6-19-13; 98-674, eff. 6-30-14; 98-756, eff. 7-16-14; 99-8, eff. 7-9-15; 99-523, eff. 6-30-16.)

ARTICLE 20. TECHNOLOGY MANAGEMENT

Section 20-5. The Department of Central Management Services Law of the Civil Administrative Code of Illinois is amended by changing Sections 405-20, 405-250, and 405-410 as follows:

(20 ILCS 405/405-20) (was 20 ILCS 405/35.7)

Sec. 405-20. Fiscal policy information to Governor; information technology ~~statistical research~~ planning.

(a) The Department shall be responsible for providing the Governor with timely, comprehensive, and meaningful information pertinent to the formulation and execution of fiscal policy. In performing this responsibility the Department shall have the power and duty to do the following:

(1) Control the procurement, retention, installation, maintenance, and operation, as specified by the Director, of information technology electronic data processing equipment and software used by State agencies in such a manner as to achieve maximum economy and provide adequate assistance in the development of information suitable for management analysis.

(2) Establish principles and standards of information technology statistical reporting by State agencies and priorities for completion of research by those agencies in accordance with the requirements for management analysis as specified by the Director.

(3) Establish, through the Director, charges for information technology statistical services requested by State agencies and rendered by the Department. The Department is likewise empowered through the Director to establish prices or charges for information technology services rendered by the Department for all statistical reports purchased by agencies and individuals not connected with State government.

(4) Instruct all State agencies as the Director may require to report regularly to the Department, in the manner the Director may prescribe, their usage of information technology electronic information devices and services, the cost incurred, the information produced, and the procedures followed in obtaining the information. All State agencies shall request of the Director any information technology resources statistical services requiring the use of electronic devices and shall conform to the priorities assigned by the Director in using those electronic devices.

(5) Examine the accounts, use of information technology resources, and statistical data of any organization, body, or agency receiving appropriations from the General Assembly.

(6) Install and operate a modern information system utilizing equipment adequate to satisfy the requirements for analysis and review as specified by the Director. Expenditures for information technology statistical services rendered shall be reimbursed by the recipients. The reimbursement shall be determined by the Director as amounts sufficient to reimburse the Technology Management Statistical Services Revolving Fund for expenditures incurred in rendering the services.

(b) In addition to the other powers and duties listed in this Section, the Department shall analyze the present and future aims, needs, and requirements of information technology statistical research and planning in order to provide for the formulation of overall policy relative to the use of electronic data processing equipment and software by the State of Illinois. In making this analysis, the Department under the Director shall formulate a master plan for the use of information technology statistical research, utilizing electronic equipment, software and services most advantageously, and advising whether electronic data processing equipment and software should be leased or purchased by the State. The Department under the Director shall prepare and submit interim reports of meaningful developments and proposals for legislation to the Governor on or before January 30 each year. The Department under the Director shall engage in a continuing analysis and evaluation of the master plan so developed, and it shall be the responsibility of the Department to recommend from time to time any needed amendments and modifications of any master plan enacted by the General Assembly.

(c) For the purposes of this Section, Section 405-245, and paragraph (4) of Section 405-10 only, "State agencies" means all departments, boards, commissions, and agencies of the State of Illinois subject to the Governor.

(Source: P.A. 94-91, eff. 7-1-05.)

(20 ILCS 405/405-250) (was 20 ILCS 405/35.7a)

Sec. 405-250. Information technology Statistical services; use of information technology electronic data processing equipment and software. The Department may make information technology resources statistical services and the use of information technology electronic data processing equipment and software, including necessary telecommunications lines and equipment, available to local governments, elected State officials, State educational institutions, and all other governmental units of the State requesting them. The Director is empowered to establish prices and charges for the information technology resources statistical services so furnished and for the use of the information technology electronic data processing equipment and software and necessary telecommunications lines and equipment. The prices and charges shall be sufficient to reimburse the cost of furnishing the services and use of equipment, software, and lines.

(Source: P.A. 91-239, eff. 1-1-00.)

(20 ILCS 405/405-410)

Sec. 405-410. Transfer of Information Technology functions.

(a) Notwithstanding any other law to the contrary, the Director of Central Management Services, working in cooperation with the Director of any other agency, department, board, or commission directly responsible to the Governor, may direct the transfer, to the Department of Central Management Services, of those information technology functions at that agency, department, board, or commission that are suitable for centralization.

Upon receipt of the written direction to transfer information technology functions to the Department of Central Management Services, the personnel, equipment, and property (both real and personal) directly relating to the transferred functions shall be transferred to the Department of Central Management Services, and the relevant documents, records, and correspondence shall be transferred or copied, as the Director may prescribe.

(b) Upon receiving written direction from the Director of Central Management Services, the Comptroller and Treasurer are authorized to transfer the unexpended balance of any appropriations related to the information technology functions transferred to the Department of Central Management Services and shall make the necessary fund transfers from any special fund in the State Treasury or from any other federal or State trust fund held by the Treasurer to the General Revenue Fund ~~or~~ the Technology Management Statistical Services Revolving Fund, or the Communications Revolving Fund, as designated by the Director of Central Management Services, for use by the Department of Central Management Services in support of information technology functions or any other related costs or expenses of the Department of Central Management Services.

(c) The rights of employees and the State and its agencies under the Personnel Code and applicable collective bargaining agreements or under any pension, retirement, or annuity plan shall not be affected by any transfer under this Section.

(d) The functions transferred to the Department of Central Management Services by this Section shall be vested in and shall be exercised by the Department of Central Management Services. Each act done in the exercise of those functions shall have the same legal effect as if done by the agencies, offices, divisions, departments, bureaus, boards and commissions from which they were transferred.

Every person or other entity shall be subject to the same obligations and duties and any penalties, civil or criminal, arising therefrom, and shall have the same rights arising from the exercise of such rights, powers, and duties as had been exercised by the agencies, offices, divisions, departments, bureaus, boards, and commissions from which they were transferred.

Whenever reports or notices are now required to be made or given or papers or documents furnished or served by any person in regards to the functions transferred to or upon the agencies, offices, divisions, departments, bureaus, boards, and commissions from which the functions were transferred, the same shall be made, given, furnished or served in the same manner to or upon the Department of Central Management Services.

This Section does not affect any act done, ratified, or cancelled or any right occurring or established or any action or proceeding had or commenced in an administrative, civil, or criminal cause regarding the functions transferred, but those proceedings may be continued by the Department of Central Management Services.

This Section does not affect the legality of any rules in the Illinois Administrative Code regarding the functions transferred in this Section that are in force on the effective date of this Section. If necessary, however, the affected agencies shall propose, adopt, or repeal rules, rule amendments, and rule recodifications as appropriate to effectuate this Section.

(Source: P.A. 93-25, eff. 6-20-03; 93-839, eff. 7-30-04; 93-1067, eff. 1-15-05.)

Section 20-10. The State Finance Act is amended by changing Sections 5.12, 5.55, 6p-1, 6p-2, 6z-34, and 8.16a as follows:

(30 ILCS 105/5.12) (from Ch. 127, par. 141.12)

Sec. 5.12. The Communications Revolving Fund. This Section is repealed on December 31, 2017.

(Source: Laws 1919, p. 946.)

(30 ILCS 105/5.55) (from Ch. 127, par. 141.55)

Sec. 5.55. The Technology Management Statistical Services Revolving Fund.

(Source: Laws 1919, p. 946.)

(30 ILCS 105/6p-1) (from Ch. 127, par. 142p1)

Sec. 6p-1. The Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund) shall be initially financed by a transfer of funds from the General Revenue Fund. Thereafter, all fees and other monies received by the Department of Central Management Services in payment for statistical services rendered pursuant to Section 405-20 of the Department of Central

Management Services Law (20 ILCS 405/405-20) shall be paid into the Technology Management Statistical Services Revolving Fund. On and after July 1, 2017, or after sufficient moneys have been received in the Communications Revolving Fund to pay all Fiscal Year 2017 obligations payable from the Fund, whichever is later, all fees and other moneys received by the Department of Central Management Services in payment for communications services rendered pursuant to the Department of Central Management Services Law of the Civil Administrative Code of Illinois or sale of surplus State communications equipment shall be paid into the Technology Management Revolving Fund. The money in this fund shall be used by the Department of Central Management Services as reimbursement for expenditures incurred in rendering statistical services and, beginning July 1, 2017, as reimbursement for expenditures incurred in relation to communications services.

(Source: P.A. 91-239, eff. 1-1-00.)

(30 ILCS 105/6p-2) (from Ch. 127, par. 142p2)

Sec. 6p-2. The Communications Revolving Fund shall be initially financed by a transfer of funds from the General Revenue Fund. Thereafter, through June 30, 2017, all fees and other monies received by the Department of Central Management Services in payment for communications services rendered pursuant to the Department of Central Management Services Law or sale of surplus State communications equipment shall be paid into the Communications Revolving Fund. Except as otherwise provided in this Section, the money in this fund shall be used by the Department of Central Management Services as reimbursement for expenditures incurred in relation to communications services.

On the effective date of this amendatory Act of the 93rd General Assembly, or as soon as practicable thereafter, the State Comptroller shall order transferred and the State Treasurer shall transfer \$3,000,000 from the Communications Revolving Fund to the Emergency Public Health Fund to be used for the purposes specified in Section 55.6a of the Environmental Protection Act.

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 \$5,000,000 from the General Revenue Fund to the Communications Revolving Fund.

Notwithstanding any other provision of law, in addition to any other transfers that may be provided by law, on July 1, 2017, or after sufficient moneys have been received in the Communications Revolving Fund to pay all Fiscal Year 2017 obligations payable from the Fund, whichever is later, the State Comptroller shall direct and the State Treasurer shall transfer the remaining balance from the Communications Revolving Fund into the Technology Management Revolving Fund. Upon completion of the transfer, any future deposits due to that Fund and any outstanding obligations or liabilities of that Fund pass to the Technology Management Revolving Fund.

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

(30 ILCS 105/6z-34)

Sec. 6z-34. Secretary of State Special Services Fund. There is created in the State Treasury a special fund to be known as the Secretary of State Special Services Fund. Moneys deposited into the Fund may, subject to appropriation, be used by the Secretary of State for any or all of the following purposes:

- (1) For general automation efforts within operations of the Office of Secretary of State.
- (2) For technology applications in any form that will enhance the operational capabilities of the Office of Secretary of State.
- (3) To provide funds for any type of library grants authorized and administered by the Secretary of State as State Librarian.

These funds are in addition to any other funds otherwise authorized to the Office of Secretary of State for like or similar purposes.

On August 15, 1997, all fiscal year 1997 receipts that exceed the amount of \$15,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 1998 and each year thereafter through 2000, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of \$17,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); on August 15, 2001 and each year thereafter through 2002, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of \$19,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund); and on August 15, 2003 and each year thereafter, all receipts from the fiscal year ending on the previous June 30th that exceed the amount of \$33,000,000 shall be transferred from this Fund to the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund).

(Source: P.A. 92-32, eff. 7-1-01; 93-32, eff. 7-1-03.)

(30 ILCS 105/8.16a) (from Ch. 127, par. 144.16a)

Sec. 8.16a. Appropriations for the procurement, installation, retention, maintenance and operation of electronic data processing and information technology devices and software used by state agencies subject to Section 405-20 of the Department of Central Management Services Law (20 ILCS 405/405-20), the purchase of necessary supplies and equipment and accessories thereto, and all other expenses incident to the operation and maintenance of those electronic data processing and information technology devices and software are payable from the Technology Management Statistical Services Revolving Fund. However, no contract shall be entered into or obligation incurred for any expenditure from the Technology Management Statistical Services Revolving Fund until after the purpose and amount has been approved in writing by the Director of Central Management Services. Until there are sufficient funds in the Technology Management Revolving Fund (formerly known as the Statistical Services Revolving Fund) to carry out the purposes of this amendatory Act of 1965, however, the State agencies subject to that Section 405-20 shall, on written approval of the Director of Central Management Services, pay the cost of operating and maintaining electronic data processing systems from current appropriations as classified and standardized in the State Finance Act "An Act in relation to State finance", approved June 10, 1919, as amended.

(Source: P.A. 91-239, eff. 1-1-00.)

Section 20-15. The Illinois Pension Code is amended by changing Section 1A-112 as follows:

(40 ILCS 5/1A-112)

Sec. 1A-112. Fees.

(a) Every pension fund that is required to file an annual statement under Section 1A-109 shall pay to the Department an annual compliance fee. In the case of a pension fund under Article 3 or 4 of this Code, the annual compliance fee shall be 0.02% (2 basis points) of the total assets of the pension fund, as reported in the most current annual statement of the fund, but not more than \$8,000. In the case of all other pension funds and retirement systems, the annual compliance fee shall be \$8,000.

(b) The annual compliance fee shall be due on June 30 for the following State fiscal year, except that the fee payable in 1997 for fiscal year 1998 shall be due no earlier than 30 days following the effective date of this amendatory Act of 1997.

(c) Any information obtained by the Division that is available to the public under the Freedom of Information Act and is either compiled in published form or maintained on a computer processible medium shall be furnished upon the written request of any applicant and the payment of a reasonable information services fee established by the Director, sufficient to cover the total cost to the Division of compiling, processing, maintaining, and generating the information. The information may be furnished by means of published copy or on a computer processed or computer processible medium.

No fee may be charged to any person for information that the Division is required by law to furnish to that person.

(d) Except as otherwise provided in this Section, all fees and penalties collected by the Department under this Code shall be deposited into the Public Pension Regulation Fund.

(e) Fees collected under subsection (c) of this Section and money collected under Section 1A-107 shall be deposited into the Technology Management Department's Statistical Services Revolving Fund and credited to the account of the Department's Public Pension Division. This income shall be used exclusively for the purposes set forth in Section 1A-107. Notwithstanding the provisions of Section 408.2 of the Illinois Insurance Code, no surplus funds remaining in this account shall be deposited in the Insurance Financial Regulation Fund. All money in this account that the Director certifies is not needed for the purposes set forth in Section 1A-107 of this Code shall be transferred to the Public Pension Regulation Fund.

(f) Nothing in this Code prohibits the General Assembly from appropriating funds from the General Revenue Fund to the Department for the purpose of administering or enforcing this Code.

(Source: P.A. 93-32, eff. 7-1-03.)

Section 20-20. The Illinois Insurance Code is amended by changing Sections 408, 408.2, 1202, and 1206 as follows:

(215 ILCS 5/408) (from Ch. 73, par. 1020)

Sec. 408. Fees and charges.

(1) The Director shall charge, collect and give proper acquittances for the payment of the following fees and charges:

(a) For filing all documents submitted for the incorporation or organization or certification of a domestic company, except for a fraternal benefit society, \$2,000.

(b) For filing all documents submitted for the incorporation or organization of a

fraternal benefit society, \$500.

(c) For filing amendments to articles of incorporation and amendments to declaration of organization, except for a fraternal benefit society, a mutual benefit association, a burial society or a farm mutual, \$200.

(d) For filing amendments to articles of incorporation of a fraternal benefit society, a mutual benefit association or a burial society, \$100.

(e) For filing amendments to articles of incorporation of a farm mutual, \$50.

(f) For filing bylaws or amendments thereto, \$50.

(g) For filing agreement of merger or consolidation:

(i) for a domestic company, except for a fraternal benefit society, a mutual benefit association, a burial society, or a farm mutual, \$2,000.

(ii) for a foreign or alien company, except for a fraternal benefit society, \$600.

(iii) for a fraternal benefit society, a mutual benefit association, a burial society, or a farm mutual, \$200.

(h) For filing agreements of reinsurance by a domestic company, \$200.

(i) For filing all documents submitted by a foreign or alien company to be admitted to transact business or accredited as a reinsurer in this State, except for a fraternal benefit society, \$5,000.

(j) For filing all documents submitted by a foreign or alien fraternal benefit society to be admitted to transact business in this State, \$500.

(k) For filing declaration of withdrawal of a foreign or alien company, \$50.

(l) For filing annual statement by a domestic company, except a fraternal benefit society, a mutual benefit association, a burial society, or a farm mutual, \$200.

(m) For filing annual statement by a domestic fraternal benefit society, \$100.

(n) For filing annual statement by a farm mutual, a mutual benefit association, or a burial society, \$50.

(o) For issuing a certificate of authority or renewal thereof except to a foreign fraternal benefit society, \$400.

(p) For issuing a certificate of authority or renewal thereof to a foreign fraternal benefit society, \$200.

(q) For issuing an amended certificate of authority, \$50.

(r) For each certified copy of certificate of authority, \$20.

(s) For each certificate of deposit, or valuation, or compliance or surety certificate, \$20.

(t) For copies of papers or records per page, \$1.

(u) For each certification to copies of papers or records, \$10.

(v) For multiple copies of documents or certificates listed in subparagraphs (r), (s), and (u) of paragraph (1) of this Section, \$10 for the first copy of a certificate of any type and \$5 for each additional copy of the same certificate requested at the same time, unless, pursuant to paragraph (2) of this Section, the Director finds these additional fees excessive.

(w) For issuing a permit to sell shares or increase paid-up capital:

(i) in connection with a public stock offering, \$300;

(ii) in any other case, \$100.

(x) For issuing any other certificate required or permissible under the law, \$50.

(y) For filing a plan of exchange of the stock of a domestic stock insurance company, a plan of demutualization of a domestic mutual company, or a plan of reorganization under Article XII, \$2,000.

(z) For filing a statement of acquisition of a domestic company as defined in Section 131.4 of this Code, \$2,000.

(aa) For filing an agreement to purchase the business of an organization authorized under the Dental Service Plan Act or the Voluntary Health Services Plans Act or of a health maintenance organization or a limited health service organization, \$2,000.

(bb) For filing a statement of acquisition of a foreign or alien insurance company as defined in Section 131.12a of this Code, \$1,000.

(cc) For filing a registration statement as required in Sections 131.13 and 131.14, the notification as required by Sections 131.16, 131.20a, or 141.4, or an agreement or transaction required by Sections 124.2(2), 141, 141a, or 141.1, \$200.

(dd) For filing an application for licensing of:

(i) a religious or charitable risk pooling trust or a workers' compensation pool, \$1,000;

- (ii) a workers' compensation service company, \$500;
- (iii) a self-insured automobile fleet, \$200; or
- (iv) a renewal of or amendment of any license issued pursuant to (i), (ii), or (iii) above, \$100.
- (ee) For filing articles of incorporation for a syndicate to engage in the business of insurance through the Illinois Insurance Exchange, \$2,000.
- (ff) For filing amended articles of incorporation for a syndicate engaged in the business of insurance through the Illinois Insurance Exchange, \$100.
- (gg) For filing articles of incorporation for a limited syndicate to join with other subscribers or limited syndicates to do business through the Illinois Insurance Exchange, \$1,000.
- (hh) For filing amended articles of incorporation for a limited syndicate to do business through the Illinois Insurance Exchange, \$100.
- (ii) For a permit to solicit subscriptions to a syndicate or limited syndicate, \$100.
- (jj) For the filing of each form as required in Section 143 of this Code, \$50 per form. The fee for advisory and rating organizations shall be \$200 per form.
- (i) For the purposes of the form filing fee, filings made on insert page basis will be considered one form at the time of its original submission. Changes made to a form subsequent to its approval shall be considered a new filing.
- (ii) Only one fee shall be charged for a form, regardless of the number of other forms or policies with which it will be used.
- (iii) Fees charged for a policy filed as it will be issued regardless of the number of forms comprising that policy shall not exceed \$1,500. For advisory or rating organizations, fees charged for a policy filed as it will be issued regardless of the number of forms comprising that policy shall not exceed \$2,500.
- (iv) The Director may by rule exempt forms from such fees.
- (kk) For filing an application for licensing of a reinsurance intermediary, \$500.
- (ll) For filing an application for renewal of a license of a reinsurance intermediary, \$200.

(2) When printed copies or numerous copies of the same paper or records are furnished or certified, the Director may reduce such fees for copies if he finds them excessive. He may, when he considers it in the public interest, furnish without charge to state insurance departments and persons other than companies, copies or certified copies of reports of examinations and of other papers and records.

(3) The expenses incurred in any performance examination authorized by law shall be paid by the company or person being examined. The charge shall be reasonably related to the cost of the examination including but not limited to compensation of examiners, electronic data processing costs, supervision and preparation of an examination report and lodging and travel expenses. All lodging and travel expenses shall be in accord with the applicable travel regulations as published by the Department of Central Management Services and approved by the Governor's Travel Control Board, except that out-of-state lodging and travel expenses related to examinations authorized under Section 132 shall be in accordance with travel rates prescribed under paragraph 301-7.2 of the Federal Travel Regulations, 41 C.F.R. 301-7.2, for reimbursement of subsistence expenses incurred during official travel. All lodging and travel expenses may be reimbursed directly upon authorization of the Director. With the exception of the direct reimbursements authorized by the Director, all performance examination charges collected by the Department shall be paid to the Insurance Producer Administration Fund, however, the electronic data processing costs incurred by the Department in the performance of any examination shall be billed directly to the company being examined for payment to the Technology Management Statistical Services Revolving Fund.

(4) At the time of any service of process on the Director as attorney for such service, the Director shall charge and collect the sum of \$20, which may be recovered as taxable costs by the party to the suit or action causing such service to be made if he prevails in such suit or action.

(5) (a) The costs incurred by the Department of Insurance in conducting any hearing authorized by law shall be assessed against the parties to the hearing in such proportion as the Director of Insurance may determine upon consideration of all relevant circumstances including: (1) the nature of the hearing; (2) whether the hearing was instigated by, or for the benefit of a particular party or parties; (3) whether there is a successful party on the merits of the proceeding; and (4) the relative levels of participation by the parties.

(b) For purposes of this subsection (5) costs incurred shall mean the hearing officer fees, court reporter fees, and travel expenses of Department of Insurance officers and employees; provided however, that costs

incurred shall not include hearing officer fees or court reporter fees unless the Department has retained the services of independent contractors or outside experts to perform such functions.

(c) The Director shall make the assessment of costs incurred as part of the final order or decision arising out of the proceeding; provided, however, that such order or decision shall include findings and conclusions in support of the assessment of costs. This subsection (5) shall not be construed as permitting the payment of travel expenses unless calculated in accordance with the applicable travel regulations of the Department of Central Management Services, as approved by the Governor's Travel Control Board. The Director as part of such order or decision shall require all assessments for hearing officer fees and court reporter fees, if any, to be paid directly to the hearing officer or court reporter by the party(s) assessed for such costs. The assessments for travel expenses of Department officers and employees shall be reimbursable to the Director of Insurance for deposit to the fund out of which those expenses had been paid.

(d) The provisions of this subsection (5) shall apply in the case of any hearing conducted by the Director of Insurance not otherwise specifically provided for by law.

(6) The Director shall charge and collect an annual financial regulation fee from every domestic company for examination and analysis of its financial condition and to fund the internal costs and expenses of the Interstate Insurance Receivership Commission as may be allocated to the State of Illinois and companies doing an insurance business in this State pursuant to Article X of the Interstate Insurance Receivership Compact. The fee shall be the greater fixed amount based upon the combination of nationwide direct premium income and nationwide reinsurance assumed premium income or upon admitted assets calculated under this subsection as follows:

(a) Combination of nationwide direct premium income and nationwide reinsurance assumed premium.

(i) \$150, if the premium is less than \$500,000 and there is no reinsurance assumed premium;

(ii) \$750, if the premium is \$500,000 or more, but less than \$5,000,000 and there is no reinsurance assumed premium; or if the premium is less than \$5,000,000 and the reinsurance assumed premium is less than \$10,000,000;

(iii) \$3,750, if the premium is less than \$5,000,000 and the reinsurance assumed premium is \$10,000,000 or more;

(iv) \$7,500, if the premium is \$5,000,000 or more, but less than \$10,000,000;

(v) \$18,000, if the premium is \$10,000,000 or more, but less than \$25,000,000;

(vi) \$22,500, if the premium is \$25,000,000 or more, but less than \$50,000,000;

(vii) \$30,000, if the premium is \$50,000,000 or more, but less than \$100,000,000;

(viii) \$37,500, if the premium is \$100,000,000 or more.

(b) Admitted assets.

(i) \$150, if admitted assets are less than \$1,000,000;

(ii) \$750, if admitted assets are \$1,000,000 or more, but less than \$5,000,000;

(iii) \$3,750, if admitted assets are \$5,000,000 or more, but less than \$25,000,000;

(iv) \$7,500, if admitted assets are \$25,000,000 or more, but less than \$50,000,000;

(v) \$18,000, if admitted assets are \$50,000,000 or more, but less than \$100,000,000;

(vi) \$22,500, if admitted assets are \$100,000,000 or more, but less than \$500,000,000;

(vii) \$30,000, if admitted assets are \$500,000,000 or more, but less than \$1,000,000,000;

(viii) \$37,500, if admitted assets are \$1,000,000,000 or more.

(c) The sum of financial regulation fees charged to the domestic companies of the same affiliated group shall not exceed \$250,000 in the aggregate in any single year and shall be billed by the Director to the member company designated by the group.

(7) The Director shall charge and collect an annual financial regulation fee from every foreign or alien company, except fraternal benefit societies, for the examination and analysis of its financial condition and to fund the internal costs and expenses of the Interstate Insurance Receivership Commission as may be allocated to the State of Illinois and companies doing an insurance business in this State pursuant to Article X of the Interstate Insurance Receivership Compact. The fee shall be a fixed amount based upon Illinois direct premium income and nationwide reinsurance assumed premium income in accordance with the following schedule:

(a) \$150, if the premium is less than \$500,000 and there is no reinsurance assumed premium;

(b) \$750, if the premium is \$500,000 or more, but less than \$5,000,000 and there is no

reinsurance assumed premium; or if the premium is less than \$5,000,000 and the reinsurance assumed premium is less than \$10,000,000;

(c) \$3,750, if the premium is less than \$5,000,000 and the reinsurance assumed premium is \$10,000,000 or more;

(d) \$7,500, if the premium is \$5,000,000 or more, but less than \$10,000,000;

(e) \$18,000, if the premium is \$10,000,000 or more, but less than \$25,000,000;

(f) \$22,500, if the premium is \$25,000,000 or more, but less than \$50,000,000;

(g) \$30,000, if the premium is \$50,000,000 or more, but less than \$100,000,000;

(h) \$37,500, if the premium is \$100,000,000 or more.

The sum of financial regulation fees under this subsection (7) charged to the foreign or alien companies within the same affiliated group shall not exceed \$250,000 in the aggregate in any single year and shall be billed by the Director to the member company designated by the group.

(8) Beginning January 1, 1992, the financial regulation fees imposed under subsections (6) and (7) of this Section shall be paid by each company or domestic affiliated group annually. After January 1, 1994, the fee shall be billed by Department invoice based upon the company's premium income or admitted assets as shown in its annual statement for the preceding calendar year. The invoice is due upon receipt and must be paid no later than June 30 of each calendar year. All financial regulation fees collected by the Department shall be paid to the Insurance Financial Regulation Fund. The Department may not collect financial examiner per diem charges from companies subject to subsections (6) and (7) of this Section undergoing financial examination after June 30, 1992.

(9) In addition to the financial regulation fee required by this Section, a company undergoing any financial examination authorized by law shall pay the following costs and expenses incurred by the Department: electronic data processing costs, the expenses authorized under Section 131.21 and subsection (d) of Section 132.4 of this Code, and lodging and travel expenses.

Electronic data processing costs incurred by the Department in the performance of any examination shall be billed directly to the company undergoing examination for payment to the Technology Management Statistical Services Revolving Fund. Except for direct reimbursements authorized by the Director or direct payments made under Section 131.21 or subsection (d) of Section 132.4 of this Code, all financial regulation fees and all financial examination charges collected by the Department shall be paid to the Insurance Financial Regulation Fund.

All lodging and travel expenses shall be in accordance with applicable travel regulations published by the Department of Central Management Services and approved by the Governor's Travel Control Board, except that out-of-state lodging and travel expenses related to examinations authorized under Sections 132.1 through 132.7 shall be in accordance with travel rates prescribed under paragraph 301-7.2 of the Federal Travel Regulations, 41 C.F.R. 301-7.2, for reimbursement of subsistence expenses incurred during official travel. All lodging and travel expenses may be reimbursed directly upon the authorization of the Director.

In the case of an organization or person not subject to the financial regulation fee, the expenses incurred in any financial examination authorized by law shall be paid by the organization or person being examined. The charge shall be reasonably related to the cost of the examination including, but not limited to, compensation of examiners and other costs described in this subsection.

(10) Any company, person, or entity failing to make any payment of \$150 or more as required under this Section shall be subject to the penalty and interest provisions provided for in subsections (4) and (7) of Section 412.

(11) Unless otherwise specified, all of the fees collected under this Section shall be paid into the Insurance Financial Regulation Fund.

(12) For purposes of this Section:

(a) "Domestic company" means a company as defined in Section 2 of this Code which is incorporated or organized under the laws of this State, and in addition includes a not-for-profit corporation authorized under the Dental Service Plan Act or the Voluntary Health Services Plans Act, a health maintenance organization, and a limited health service organization.

(b) "Foreign company" means a company as defined in Section 2 of this Code which is incorporated or organized under the laws of any state of the United States other than this State and in addition includes a health maintenance organization and a limited health service organization which is incorporated or organized under the laws of any state of the United States other than this State.

(c) "Alien company" means a company as defined in Section 2 of this Code which is incorporated or organized under the laws of any country other than the United States.

(d) "Fraternal benefit society" means a corporation, society, order, lodge or voluntary association as defined in Section 282.1 of this Code.

(e) "Mutual benefit association" means a company, association or corporation authorized by the Director to do business in this State under the provisions of Article XVIII of this Code.

(f) "Burial society" means a person, firm, corporation, society or association of individuals authorized by the Director to do business in this State under the provisions of Article XIX of this Code.

(g) "Farm mutual" means a district, county and township mutual insurance company authorized by the Director to do business in this State under the provisions of the Farm Mutual Insurance Company Act of 1986.

(Source: P.A. 97-486, eff. 1-1-12; 97-603, eff. 8-26-11; 97-813, eff. 7-13-12; 98-463, eff. 8-16-13.)
(215 ILCS 5/408.2) (from Ch. 73, par. 1020.2)

Sec. 408.2. Statistical Services. Any public record, or any data obtained by the Department of Insurance, which is subject to public inspection or copying and which is maintained on a computer processible medium, may be furnished in a computer processed or computer processible medium upon the written request of any applicant and the payment of a reasonable fee established by the Director sufficient to cover the total cost of the Department for processing, maintaining and generating such computer processible records or data, except to the extent of any salaries or compensation of Department officers or employees.

The Director of Insurance is specifically authorized to contract with members of the public at large, enter waiver agreements, or otherwise enter written agreements for the purpose of assuring public access to the Department's computer processible records or data, or for the purpose of restricting, controlling or limiting such access where necessary to protect the confidentiality of individuals, companies or other entities identified by such documents.

All fees collected by the Director under this Section 408.2 shall be deposited in the Technology Management ~~Statistical Services~~ Revolving Fund and credited to the account of the Department of Insurance. Any surplus funds remaining in such account at the close of any fiscal year shall be delivered to the State Treasurer for deposit in the Insurance Financial Regulation Fund.

(Source: P.A. 84-989.)
(215 ILCS 5/1202) (from Ch. 73, par. 1065.902)

Sec. 1202. Duties. The Director shall:

(a) determine the relationship of insurance premiums and related income as compared to insurance costs and expenses and provide such information to the General Assembly and the general public;

(b) study the insurance system in the State of Illinois, and recommend to the General Assembly what it deems to be the most appropriate and comprehensive cost containment system for the State;

(c) respond to the requests by agencies of government and the General Assembly for special studies and analysis of data collected pursuant to this Article. Such reports shall be made available in a form prescribed by the Director. The Director may also determine a fee to be charged to the requesting agency to cover the direct and indirect costs for producing such a report, and shall permit affected insurers the right to review the accuracy of the report before it is released. The fees shall be deposited into the Technology Management ~~Statistical Services~~ Revolving Fund and credited to the account of the Department of Insurance;

(d) make an interim report to the General Assembly no later than August 15, 1987, and an annual report to the General Assembly no later than July 1 every year thereafter which shall include the Director's findings and recommendations regarding its duties as provided under subsections (a), (b), and (c) of this Section.

(Source: P.A. 98-226, eff. 1-1-14; 99-642, eff. 7-28-16.)
(215 ILCS 5/1206) (from Ch. 73, par. 1065.906)

Sec. 1206. Expenses. The companies required to file reports under this Article shall pay a reasonable fee established by the Director sufficient to cover the total cost of the Department incident to or associated with the administration and enforcement of this Article, including the collection, analysis and distribution of the insurance cost data, the conversion of hard copy reports to tape, and the compilation and analysis of basic reports. The Director may establish a schedule of fees for this purpose. Expenses for additional reports shall be billed to those requesting the reports. Any such fees collected under this Section shall be paid to the Director of Insurance and deposited into the Technology Management ~~Statistical Services~~ Revolving Fund and credited to the account of the Department of Insurance.

(Source: P.A. 84-1431.)

Section 20-25. The Workers' Compensation Act is amended by changing Section 17 as follows:
(820 ILCS 305/17) (from Ch. 48, par. 138.17)

Sec. 17. The Commission shall cause to be printed and furnish free of charge upon request by any employer or employee such blank forms as may facilitate or promote efficient administration and the performance of the duties of the Commission. It shall provide a proper record in which shall be entered and indexed the name of any employer who shall file a notice of declination or withdrawal under this Act, and the date of the filing thereof; and a proper record in which shall be entered and indexed the name of any employee who shall file such notice of declination or withdrawal, and the date of the filing thereof; and such other notices as may be required by this Act; and records in which shall be recorded all proceedings, orders and awards had or made by the Commission or by the arbitration committees, and such other books or records as it shall deem necessary, all such records to be kept in the office of the Commission.

The Commission may destroy all papers and documents which have been on file for more than 5 years where there is no claim for compensation pending or where more than 2 years have elapsed since the termination of the compensation period.

The Commission shall compile and distribute to interested persons aggregate statistics, taken from any records and reports in the possession of the Commission. The aggregate statistics shall not give the names or otherwise identify persons sustaining injuries or disabilities or the employer of any injured person or person with a disability.

The Commission is authorized to establish reasonable fees and methods of payment limited to covering only the costs to the Commission for processing, maintaining and generating records or data necessary for the computerized production of documents, records and other materials except to the extent of any salaries or compensation of Commission officers or employees.

All fees collected by the Commission under this Section shall be deposited in the Technology Management Statistical Services Revolving Fund and credited to the account of the Illinois Workers' Compensation Commission.

(Source: P.A. 99-143, eff. 7-27-15.)

Section 20-30. The Workers' Occupational Diseases Act is amended by changing Section 17 as follows: (820 ILCS 310/17) (from Ch. 48, par. 172.52)

Sec. 17. The Commission shall cause to be printed and shall furnish free of charge upon request by any employer or employee such blank forms as it shall deem requisite to facilitate or promote the efficient administration of this Act, and the performance of the duties of the Commission. It shall provide a proper record in which shall be entered and indexed the name of any employer who shall file a notice of election under this Act, and the date of the filing thereof; and a proper record in which shall be entered and indexed the name of any employee who shall file a notice of election, and the date of the filing thereof; and such other notices as may be required by this Act; and records in which shall be recorded all proceedings, orders and awards had or made by the Commission, or by the arbitration committees, and such other books or records as it shall deem necessary, all such records to be kept in the office of the Commission. The Commission, in its discretion, may destroy all papers and documents except notices of election and waivers which have been on file for more than five years where there is no claim for compensation pending, or where more than two years have elapsed since the termination of the compensation period.

The Commission shall compile and distribute to interested persons aggregate statistics, taken from any records and reports in the possession of the Commission. The aggregate statistics shall not give the names or otherwise identify persons sustaining injuries or disabilities or the employer of any injured person or person with a disability.

The Commission is authorized to establish reasonable fees and methods of payment limited to covering only the costs to the Commission for processing, maintaining and generating records or data necessary for the computerized production of documents, records and other materials except to the extent of any salaries or compensation of Commission officers or employees.

All fees collected by the Commission under this Section shall be deposited in the Technology Management Statistical Services Revolving Fund and credited to the account of the Illinois Workers' Compensation Commission.

(Source: P.A. 99-143, eff. 7-27-15.)

ARTICLE 25. REFUNDING BONDS

Section 25-5. The General Obligation Bond Act is amended by changing Sections 2.5, 9, 11, and 16 as follows:

(30 ILCS 330/2.5)

Sec. 2.5. Limitation on issuance of Bonds.

[May 23, 2017]

(a) Except as provided in subsection (b), no Bonds may be issued if, after the issuance, in the next State fiscal year after the issuance of the Bonds, the amount of debt service (including principal, whether payable at maturity or pursuant to mandatory sinking fund installments, and interest) on all then-outstanding Bonds, other than Bonds authorized by Public Act 96-43 and other than Bonds authorized by Public Act 96-1497, would exceed 7% of the aggregate appropriations from the general funds (which consist of the General Revenue Fund, the Common School Fund, the General Revenue Common School Special Account Fund, and the Education Assistance Fund) and the Road Fund for the fiscal year immediately prior to the fiscal year of the issuance.

(b) If the Comptroller and Treasurer each consent in writing, Bonds may be issued even if the issuance does not comply with subsection (a). In addition, \$2,000,000,000 in Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7, and \$2,000,000,000 in Refunding Bonds under Section 16, may be issued during State fiscal year 2017 without complying with subsection (a). In addition, \$2,000,000,000 in Bonds for the purposes set forth in Sections 3, 4, 5, 6, and 7, and \$2,000,000,000 in Refunding Bonds under Section 16, may be issued during State fiscal year 2018 without complying with subsection (a).

(Source: P.A. 99-523, eff. 6-30-16.)

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

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

(a) Except as otherwise provided in this subsection, Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; provided however, that interest payable at fixed or variable rates shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Bonds, other than Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology, (i) except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or 2017~~, or 2018 must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring within the fiscal year in which the Bonds are issued or within the next succeeding fiscal year and (ii) must mature or be subject to mandatory redemption each fiscal year thereafter up to 25 years, except for refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, or 2011 which must mature or be subject to mandatory redemption each fiscal year thereafter up to 16 years. Bonds issued under Section 3 of this Act for the costs associated with the purchase and implementation of information technology must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring with the fiscal year in which the respective bonds are issued or with the next succeeding fiscal year, with the respective bonds issued maturing or subject to mandatory redemption each fiscal year thereafter up to 10 years. Notwithstanding any provision of this Act to the contrary, the Bonds authorized by Public Act 96-43 shall be payable within 5 years from their date and must be issued with principal or mandatory redemption amounts in equal amounts, with payment of principal or mandatory redemption beginning in the first fiscal year following the fiscal year in which the Bonds are issued.

Notwithstanding any provision of this Act to the contrary, the Bonds authorized by Public Act 96-1497 shall be payable within 8 years from their date and shall be issued with payment of maturing principal or scheduled mandatory redemptions in accordance with the following schedule, except the following amounts shall be prorated if less than the total additional amount of Bonds authorized by Public Act 96-1497 are issued:

Fiscal Year After Issuance	Amount
1-2	\$0
3	\$110,712,120
4	\$332,136,360
5	\$664,272,720
6-8	\$996,409,080

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

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

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

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

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

(e) Notwithstanding any other provision of this Section, Qualified School Construction Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as may be directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Qualified School Construction Bonds shall be in such form (either coupon, registered or book entry), in such denominations, payable within 25 years from their date, subject to such terms of redemption with or without premium, and if the Qualified School Construction Bonds are issued with a supplemental coupon, bear interest payable at such times and at such fixed or variable rate or rates, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in the order authorizing the issuance and sale of any series of Qualified School Construction Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; except that interest payable at fixed or variable rates, if any, shall not exceed that permitted in the Bond Authorization Act, as now or hereafter amended. Qualified School Construction Bonds shall be payable at such place or places, within or without

the State of Illinois, and may be made registrable as to either principal or as to both principal and interest, as shall be specified in the Bond Sale Order. Qualified School Construction Bonds may be callable or subject to purchase and retirement or tender and remarketing as fixed and determined in the Bond Sale Order. Qualified School Construction Bonds must be issued with principal or mandatory redemption amounts or sinking fund payments into the General Obligation Bond Retirement and Interest Fund (or subaccount therefor) in equal amounts, with the first maturity issued, mandatory redemption payment or sinking fund payment occurring within the fiscal year in which the Qualified School Construction Bonds are issued or within the next succeeding fiscal year, with Qualified School Construction Bonds issued maturing or subject to mandatory redemption or with sinking fund payments thereof deposited each fiscal year thereafter up to 25 years. Sinking fund payments set forth in this subsection shall be permitted only to the extent authorized in Section 54F of the Internal Revenue Code or as otherwise determined by the Director of the Governor's Office of Management and Budget. "Qualified School Construction Bonds" in this subsection means Bonds authorized by Section 54F of the Internal Revenue Code and for bonds issued from time to time to refund or continue to refund such "Qualified School Construction Bonds".

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

- (1) disclose whether, within the past 3 months, pursuant to its credit default swap market-making activities, the firm has entered into any State of Illinois credit default swaps ("CDS");
- (2) include, in the event of State of Illinois CDS activity, disclosure of the firm's cumulative notional volume of State of Illinois CDS trades and the firm's outstanding gross and net notional amount of State of Illinois CDS, as of the end of the current 3-month period;
- (3) indicate, pursuant to the firm's proprietary trading activities, disclosure of whether the firm, within the past 3 months, has entered into any proprietary trades for its own account in State of Illinois CDS;
- (4) include, in the event of State of Illinois proprietary trades, disclosure of the firm's outstanding gross and net notional amount of proprietary State of Illinois CDS and whether the net position is short or long credit protection, as of the end of the current 3-month period;
- (5) list all time periods during the past 3 months during which the firm held net long or net short State of Illinois CDS proprietary credit protection positions, the amount of such positions, and whether those positions were net long or net short credit protection positions; and
- (6) indicate whether, within the previous 3 months, the firm released any publicly available research or marketing reports that reference State of Illinois CDS and include those research or marketing reports as attachments.

(g) All entities included on a Governor's Office of Management and Budget's pool of qualified underwriting banks list shall, as soon as possible after March 18, 2011 (the effective date of Public Act 96-1554), but not later than January 21, 2011, and on a quarterly fiscal basis thereafter, provide a written report to the Governor's Office of Management and Budget and the Illinois Comptroller. The written reports submitted to the Comptroller shall be published on the Comptroller's Internet website. The written reports, at a minimum, shall:

- (1) disclose whether, within the past 3 months, pursuant to its credit default swap market-making activities, the firm has entered into any State of Illinois credit default swaps ("CDS");
- (2) include, in the event of State of Illinois CDS activity, disclosure of the firm's cumulative notional volume of State of Illinois CDS trades and the firm's outstanding gross and net notional amount of State of Illinois CDS, as of the end of the current 3-month period;
- (3) indicate, pursuant to the firm's proprietary trading activities, disclosure of whether the firm, within the past 3 months, has entered into any proprietary trades for its own account in State of Illinois CDS;
- (4) include, in the event of State of Illinois proprietary trades, disclosure of the firm's outstanding gross and net notional amount of proprietary State of Illinois CDS and whether the net position is short or long credit protection, as of the end of the current 3-month period;
- (5) list all time periods during the past 3 months during which the firm held net long or net short State of Illinois CDS proprietary credit protection positions, the amount of such positions, and whether those positions were net long or net short credit protection positions; and
- (6) indicate whether, within the previous 3 months, the firm released any publicly

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

(Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 330/11) (from Ch. 127, par. 661)

Sec. 11. Sale of Bonds. Except as otherwise provided in this Section, Bonds shall be sold from time to time pursuant to notice of sale and public bid or by negotiated sale in such amounts and at such times as is directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. At least 25%, based on total principal amount, of all Bonds issued each fiscal year shall be sold pursuant to notice of sale and public bid. At all times during each fiscal year, no more than 75%, based on total principal amount, of the Bonds issued each fiscal year, shall have been sold by negotiated sale. Failure to satisfy the requirements in the preceding 2 sentences shall not affect the validity of any previously issued Bonds; provided that all Bonds authorized by Public Act 96-43 and Public Act 96-1497 shall not be included in determining compliance for any fiscal year with the requirements of the preceding 2 sentences; and further provided that refunding Bonds satisfying the requirements of Section 16 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or 2017~~, or 2018 shall not be subject to the requirements in the preceding 2 sentences.

If any Bonds, including refunding Bonds, are to be sold by negotiated sale, the Director of the Governor's Office of Management and Budget shall comply with the competitive request for proposal process set forth in the Illinois Procurement Code and all other applicable requirements of that Code.

If Bonds are to be sold pursuant to notice of sale and public bid, the Director of the Governor's Office of Management and Budget may, from time to time, as Bonds are to be sold, advertise the sale of the Bonds in at least 2 daily newspapers, one of which is published in the City of Springfield and one in the City of Chicago. The sale of the Bonds shall also be advertised in the volume of the Illinois Procurement Bulletin that is published by the Department of Central Management Services, and shall be published once at least 10 days prior to the date fixed for the opening of the bids. The Director of the Governor's Office of Management and Budget may reschedule the date of sale upon the giving of such additional notice as the Director deems adequate to inform prospective bidders of such change; provided, however, that all other conditions of the sale shall continue as originally advertised.

Executed Bonds shall, upon payment therefor, be delivered to the purchaser, and the proceeds of Bonds shall be paid into the State Treasury as directed by Section 12 of this Act.

(Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

(30 ILCS 330/16) (from Ch. 127, par. 666)

Sec. 16. Refunding Bonds. The State of Illinois is authorized to issue, sell, and provide for the retirement of General Obligation Bonds of the State of Illinois in the amount of \$4,839,025,000, at any time and from time to time outstanding, for the purpose of refunding any State of Illinois general obligation Bonds then outstanding, including the payment of any redemption premium thereon, any reasonable expenses of such refunding, any interest accrued or to accrue to the earliest or any subsequent date of redemption or maturity of such outstanding Bonds and any interest to accrue to the first interest payment on the refunding Bonds; provided that all non-refunding Bonds in an issue that includes refunding Bonds shall mature no later than the final maturity date of Bonds being refunded; provided that no refunding Bonds shall be offered for sale unless the net present value of debt service savings to be achieved by the issuance of the refunding Bonds is 3% or more of the principal amount of the refunding Bonds to be issued; and further provided that, except for refunding Bonds sold in fiscal year 2009, 2010, 2011, ~~or 2017~~, or 2018, the maturities of the refunding Bonds shall not extend beyond the maturities of the Bonds they refund, so that for each fiscal year in the maturity schedule of a particular issue of refunding Bonds, the total amount of refunding principal maturing and redemption amounts due in that fiscal year and all prior fiscal years in that schedule shall be greater than or equal to the total amount of refunded principal and redemption amounts that had been due over that year and all prior fiscal years prior to the refunding.

The Governor shall notify the State Treasurer and Comptroller of such refunding. The proceeds received from the sale of refunding Bonds shall be used for the retirement at maturity or redemption of such outstanding Bonds on any maturity or redemption date and, pending such use, shall be placed in escrow, subject to such terms and conditions as shall be provided for in the Bond Sale Order relating to the Refunding Bonds. Proceeds not needed for deposit in an escrow account shall be deposited in the General Obligation Bond Retirement and Interest Fund. This Act shall constitute an irrevocable and continuing appropriation of all amounts necessary to establish an escrow account for the purpose of refunding outstanding general obligation Bonds and to pay the reasonable expenses of such refunding and of the issuance and sale of the refunding Bonds. Any such escrowed proceeds may be invested and reinvested in direct obligations of the United States of America, maturing at such time or times as shall be appropriate to assure the prompt payment, when due, of the principal of and interest and redemption

premium, if any, on the refunded Bonds. After the terms of the escrow have been fully satisfied, any remaining balance of such proceeds and interest, income and profits earned or realized on the investments thereof shall be paid into the General Revenue Fund. The liability of the State upon the Bonds shall continue, provided that the holders thereof shall thereafter be entitled to payment only out of the moneys deposited in the escrow account.

Except as otherwise herein provided in this Section, such refunding Bonds shall in all other respects be subject to the terms and conditions of this Act.

(Source: P.A. 99-523, eff. 6-30-16.)

Section 25-10. The Build Illinois Bond Act is amended by changing Sections 6, 8, and 15 as follows:
(30 ILCS 425/6) (from Ch. 127, par. 2806)

Sec. 6. Conditions for Issuance and Sale of Bonds - Requirements for Bonds - Master and Supplemental Indentures - Credit and Liquidity Enhancement.

(a) Bonds shall be issued and sold from time to time, in one or more series, in such amounts and at such prices as directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. Bonds shall be payable only from the specific sources and secured in the manner provided in this Act. Bonds shall be in such form, in such denominations, mature on such dates within 25 years from their date of issuance, be subject to optional or mandatory redemption, bear interest payable at such times and at such rate or rates, fixed or variable, and be dated as shall be fixed and determined by the Director of the Governor's Office of Management and Budget in an order authorizing the issuance and sale of any series of Bonds, which order shall be approved by the Governor and is herein called a "Bond Sale Order"; provided, however, that interest payable at fixed rates shall not exceed that permitted in "An Act to authorize public corporations to issue bonds, other evidences of indebtedness and tax anticipation warrants subject to interest rate limitations set forth therein", approved May 26, 1970, as now or hereafter amended, and interest payable at variable rates shall not exceed the maximum rate permitted in the Bond Sale Order. Said Bonds shall be payable at such place or places, within or without the State of Illinois, and may be made registrable as to either principal only or as to both principal and interest, as shall be specified in the Bond Sale Order. Bonds may be callable or subject to purchase and retirement or remarketing as fixed and determined in the Bond Sale Order. Bonds (i) except for refunding Bonds satisfying the requirements of Section 15 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or 2017~~, or 2018, must be issued with principal or mandatory redemption amounts in equal amounts, with the first maturity issued occurring within the fiscal year in which the Bonds are issued or within the next succeeding fiscal year and (ii) must mature or be subject to mandatory redemption each fiscal year thereafter up to 25 years, except for refunding Bonds satisfying the requirements of Section 15 of this Act and sold during fiscal year 2009, 2010, or 2011 which must mature or be subject to mandatory redemption each fiscal year thereafter up to 16 years.

All Bonds authorized under this Act shall be issued pursuant to a master trust indenture ("Master Indenture") executed and delivered on behalf of the State by the Director of the Governor's Office of Management and Budget, such Master Indenture to be in substantially the form approved in the Bond Sale Order authorizing the issuance and sale of the initial series of Bonds issued under this Act. Such initial series of Bonds may, and each subsequent series of Bonds shall, also be issued pursuant to a supplemental trust indenture ("Supplemental Indenture") executed and delivered on behalf of the State by the Director of the Governor's Office of Management and Budget, each such Supplemental Indenture to be in substantially the form approved in the Bond Sale Order relating to such series. The Master Indenture and any Supplemental Indenture shall be entered into with a bank or trust company in the State of Illinois having trust powers and possessing capital and surplus of not less than \$100,000,000. Such indentures shall set forth the terms and conditions of the Bonds and provide for payment of and security for the Bonds, including the establishment and maintenance of debt service and reserve funds, and for other protections for holders of the Bonds. The term "reserve funds" as used in this Act shall include funds and accounts established under indentures to provide for the payment of principal of and premium and interest on Bonds, to provide for the purchase, retirement or defeasance of Bonds, to provide for fees of trustees, registrars, paying agents and other fiduciaries and to provide for payment of costs of and debt service payable in respect of credit or liquidity enhancement arrangements, interest rate swaps or guarantees or financial futures contracts and indexing and remarketing agents' services.

In the case of any series of Bonds bearing interest at a variable interest rate ("Variable Rate Bonds"), in lieu of determining the rate or rates at which such series of Variable Rate Bonds shall bear interest and the price or prices at which such Variable Rate Bonds shall be initially sold or remarketed (in the event of purchase and subsequent resale), the Bond Sale Order may provide that such interest rates and prices may vary from time to time depending on criteria established in such Bond Sale Order, which criteria may

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include, without limitation, references to indices or variations in interest rates as may, in the judgment of a remarketing agent, be necessary to cause Bonds of such series to be remarketable from time to time at a price equal to their principal amount (or compound accreted value in the case of original issue discount Bonds), and may provide for appointment of indexing agents and a bank, trust company, investment bank or other financial institution to serve as remarketing agent in that connection. The Bond Sale Order may provide that alternative interest rates or provisions for establishing alternative interest rates, different security or claim priorities or different call or amortization provisions will apply during such times as Bonds of any series are held by a person providing credit or liquidity enhancement arrangements for such Bonds as authorized in subsection (b) of Section 6 of this Act.

(b) In connection with the issuance of any series of Bonds, the State may enter into arrangements to provide additional security and liquidity for such Bonds, including, without limitation, bond or interest rate insurance or letters of credit, lines of credit, bond purchase contracts or other arrangements whereby funds are made available to retire or purchase Bonds, thereby assuring the ability of owners of the Bonds to sell or redeem their Bonds. The State may enter into contracts and may agree to pay fees to persons providing such arrangements, but only under circumstances where the Director of the Bureau of the Budget (now Governor's Office of Management and Budget) certifies that he reasonably expects the total interest paid or to be paid on the Bonds, together with the fees for the arrangements (being treated as if interest), would not, taken together, cause the Bonds to bear interest, calculated to their stated maturity, at a rate in excess of the rate which the Bonds would bear in the absence of such arrangements. Any bonds, notes or other evidences of indebtedness issued pursuant to any such arrangements for the purpose of retiring and discharging outstanding Bonds shall constitute refunding Bonds under Section 15 of this Act. The State may participate in and enter into arrangements with respect to interest rate swaps or guarantees or financial futures contracts for the purpose of limiting or restricting interest rate risk; provided that such arrangements shall be made with or executed through banks having capital and surplus of not less than \$100,000,000 or insurance companies holding the highest policyholder rating accorded insurers by A.M. Best & Co. or any comparable rating service or government bond dealers reporting to, trading with, and recognized as primary dealers by a Federal Reserve Bank and having capital and surplus of not less than \$100,000,000, or other persons whose debt securities are rated in the highest long-term categories by both Moody's Investors' Services, Inc. and Standard & Poor's Corporation. Agreements incorporating any of the foregoing arrangements may be executed and delivered by the Director of the Governor's Office of Management and Budget on behalf of the State in substantially the form approved in the Bond Sale Order relating to such Bonds.

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

(Source: P.A. 99-523, eff. 6-30-16.)

(30 ILCS 425/8) (from Ch. 127, par. 2808)

Sec. 8. Sale of Bonds. Bonds, except as otherwise provided in this Section, shall be sold from time to time pursuant to notice of sale and public bid or by negotiated sale in such amounts and at such times as are directed by the Governor, upon recommendation by the Director of the Governor's Office of Management and Budget. At least 25%, based on total principal amount, of all Bonds issued each fiscal year shall be sold pursuant to notice of sale and public bid. At all times during each fiscal year, no more than 75%, based on total principal amount, of the Bonds issued each fiscal year shall have been sold by negotiated sale. Failure to satisfy the requirements in the preceding 2 sentences shall not affect the validity of any previously issued Bonds; and further provided that refunding Bonds satisfying the requirements of Section 15 of this Act and sold during fiscal year 2009, 2010, 2011, ~~or 2017~~ or 2018 shall not be subject to the requirements in the preceding 2 sentences.

If any Bonds are to be sold pursuant to notice of sale and public bid, the Director of the Governor's Office of Management and Budget shall comply with the competitive request for proposal process set forth in the Illinois Procurement Code and all other applicable requirements of that Code.

If Bonds are to be sold pursuant to notice of sale and public bid, the Director of the Governor's Office of Management and Budget may, from time to time, as Bonds are to be sold, advertise the sale of the Bonds in at least 2 daily newspapers, one of which is published in the City of Springfield and one in the City of Chicago. The sale of the Bonds shall also be advertised in the volume of the Illinois Procurement Bulletin that is published by the Department of Central Management Services, and shall be published once at least 10 days prior to the date fixed for the opening of the bids. The Director of the Governor's Office of Management and Budget may reschedule the date of sale upon the giving of such additional notice as the Director deems adequate to inform prospective bidders of the change; provided, however, that all other conditions of the sale shall continue as originally advertised. Executed Bonds shall, upon payment therefor,

be delivered to the purchaser, and the proceeds of Bonds shall be paid into the State Treasury as directed by Section 9 of this Act. The Governor or the Director of the Governor's Office of Management and Budget is hereby authorized and directed to execute and deliver contracts of sale with underwriters and to execute and deliver such certificates, indentures, agreements and documents, including any supplements or amendments thereto, and to take such actions and do such things as shall be necessary or desirable to carry out the purposes of this Act. Any action authorized or permitted to be taken by the Director of the Governor's Office of Management and Budget pursuant to this Act is hereby authorized to be taken by any person specifically designated by the Governor to take such action in a certificate signed by the Governor and filed with the Secretary of State.

(Source: P.A. 98-44, eff. 6-28-13; 99-523, eff. 6-30-16.)

(30 ILCS 425/15) (from Ch. 127, par. 2815)

Sec. 15. Refunding Bonds. Refunding Bonds are hereby authorized for the purpose of refunding any outstanding Bonds, including the payment of any redemption premium thereon, any reasonable expenses of such refunding, and any interest accrued or to accrue to the earliest or any subsequent date of redemption or maturity of outstanding Bonds; provided that all non-refunding Bonds in an issue that includes refunding Bonds shall mature no later than the final maturity date of Bonds being refunded; provided that no refunding Bonds shall be offered for sale unless the net present value of debt service savings to be achieved by the issuance of the refunding Bonds is 3% or more of the principal amount of the refunding Bonds to be issued; and further provided that, except for refunding Bonds sold in fiscal year 2009, 2010, 2011, ~~or 2017~~, or 2018, the maturities of the refunding Bonds shall not extend beyond the maturities of the Bonds they refund, so that for each fiscal year in the maturity schedule of a particular issue of refunding Bonds, the total amount of refunding principal maturing and redemption amounts due in that fiscal year and all prior fiscal years in that schedule shall be greater than or equal to the total amount of refunded principal and redemption amounts that had been due over that year and all prior fiscal years prior to the refunding.

Refunding Bonds may be sold in such amounts and at such times, as directed by the Governor upon recommendation by the Director of the Governor's Office of Management and Budget. The Governor shall notify the State Treasurer and Comptroller of such refunding. The proceeds received from the sale of refunding Bonds shall be used for the retirement at maturity or redemption of such outstanding Bonds on any maturity or redemption date and, pending such use, shall be placed in escrow, subject to such terms and conditions as shall be provided for in the Bond Sale Order relating to the refunding Bonds. This Act shall constitute an irrevocable and continuing appropriation of all amounts necessary to establish an escrow account for the purpose of refunding outstanding Bonds and to pay the reasonable expenses of such refunding and of the issuance and sale of the refunding Bonds. Any such escrowed proceeds may be invested and reinvested in direct obligations of the United States of America, maturing at such time or times as shall be appropriate to assure the prompt payment, when due, of the principal of and interest and redemption premium, if any, on the refunded Bonds. After the terms of the escrow have been fully satisfied, any remaining balance of such proceeds and interest, income and profits earned or realized on the investments thereof shall be paid into the General Revenue Fund. The liability of the State upon the refunded Bonds shall continue, provided that the holders thereof shall thereafter be entitled to payment only out of the moneys deposited in the escrow account and the refunded Bonds shall be deemed paid, discharged and no longer to be outstanding.

Except as otherwise herein provided in this Section, such refunding Bonds shall in all other respects be issued pursuant to and subject to the terms and conditions of this Act and shall be secured by and payable from only the funds and sources which are provided under this Act.

(Source: P.A. 99-523, eff. 6-30-16.)

ARTICLE 30. SPENDING CAPS

Section 30-5. The Illinois Income Tax Act is amended by adding Section 201.6 as follows:
(35 ILCS 5/201.6 new)

Sec. 201.6. Fiscal Year 2018 spending limitation and tax reduction.

(a) If, in State fiscal year 2018, State spending exceeds the State spending limitation set forth in subsection (b) of this Section for that fiscal year, then the tax rates for:

(1) individuals, trusts, and estates set forth in paragraphs (5.3) and (5.4) of subsection (b) of Section 201, as amended by Senate Bill 9 of the 100th General Assembly, shall be reduced, according to the procedures set forth in this Section, to 3.75% of the taxpayer's net income for that taxable year and for each taxable year thereafter; and

(2) corporations set forth in paragraphs (13) and (14) of subsection (b) of Section 201, as amended by Senate Bill 9 of the 100th General Assembly, shall be reduced, according to the procedures set forth in this Section, to 5.25% of the taxpayer's net income for that taxable year and for each taxable year thereafter.

(b) The State spending limitation for fiscal year 2018 shall be \$37,316,000,000 except for: increases over amounts appropriated in fiscal year 2018, as required pursuant to certifications of the Boards of Trustees for the General Assembly Retirement System, Judges Retirement System of Illinois, State Employees' Retirement System of Illinois, Teachers' Retirement System of the State of Illinois, and State Universities Retirement System; increases over amounts transferred in fiscal year 2018 in amounts required to be transferred under Section 15 of the General Obligation Bond Act; or increases over payments made in fiscal year 2018 in payments to the Health Insurance Reserve Fund necessary to cover state obligations of the State Employees Group Insurance Act of 1971.

(c) Notwithstanding any provision of law to the contrary, the Auditor General shall examine each Public Act authorizing State spending from State general funds and prepare a report no later than 30 days after receiving notification of the Public Act from the Secretary of State or 60 days after the effective date of the Public Act, whichever is earlier. The Auditor General shall file the report with the Secretary of State and copies with the Governor, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The report shall indicate: (i) the amount of State spending set forth in the applicable Public Act; (ii) the total amount of State spending authorized by law for the applicable fiscal year as of the date of the report; and (iii) whether State spending exceeds the State spending limitation set forth in subsection (b). The Auditor General may examine multiple Public Acts in one consolidated report, provided that each Public Act is examined within the time period mandated by this subsection (c). The Auditor General shall issue reports in accordance with this Section through June 30, 2018, or the effective date of a reduction as provided for in this Section in the rates of tax set forth in paragraphs (5.3), (5.4), (13), and (14) of subsection (b) of Section 201, as amended by Senate Bill 9 of the 100th General Assembly, whichever is earlier. At the request of the Auditor General, each State agency shall, without delay, make available to the Auditor General or his or her designated representative any record or information requested and shall provide for examination or copying all records, accounts, papers, reports, vouchers, correspondence, books and other documentation in the custody of that agency, including information stored in electronic data processing systems, which is related to or within the scope of a report prepared under this Section. The Auditor General shall report to the Governor each instance in which a State agency fails to cooperate promptly and fully with his or her office as required by this Section. The Auditor General's report shall not be in the nature of a post-audit or examination and shall not lead to the issuance of an opinion as that term is defined in generally accepted government auditing standards.

(d) If the Auditor General reports that State spending has exceeded the State spending limitation for the fiscal year set forth in subsection (b) and if the Governor has not been presented with a bill or bills passed by the General Assembly to reduce State spending to a level that does not exceed the State spending limitation within 45 calendar days of receipt of the Auditor General's report, then the Governor may, for the purpose of reducing State spending to a level that does not exceed the State spending limitation for the fiscal year set forth in subsection (b), designate amounts to be set aside as a reserve from the amounts appropriated from the State general funds for all boards, commissions, agencies, institutions, authorities, colleges, universities, and bodies politic and corporate of the State, but not other constitutional officers, the legislative or judicial branch, the office of the Executive Inspector General, or the Executive Ethics Commission. Such a designation must be made within 15 calendar days after the end of that 45-day period. If the Governor designates amounts to be set aside as a reserve, the Governor shall give notice of the designation to the Auditor General, the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The amounts placed in reserves shall not be transferred, obligated, encumbered, expended, or otherwise committed unless so authorized by law. Any amount placed in reserves is not State spending and shall not be considered when calculating the total amount of State spending for the fiscal year. Any Public Act authorizing the use of amounts placed in reserve by the Governor is considered State spending, unless such Public Act authorizes the use of amounts placed in reserves in response to a fiscal emergency under subsection (g).

(e) If the Auditor General reports under subsection (c) that State spending has exceeded the State spending limitation set forth for the fiscal year in subsection (b), then the Auditor General shall issue a supplemental report no sooner than the 61st day and no later than the 65th day after issuing the report pursuant to subsection (c). The supplemental report shall: (i) summarize details of actions taken by the General Assembly and the Governor after the issuance of the initial report to reduce State spending, if any, (ii) indicate whether the level of State spending has changed since the initial report, and (iii) indicate whether State spending exceeds the State spending limitation. The Auditor General shall file the report with the Secretary of State and copies with the Governor, the State Treasurer, the State Comptroller, the

Senate, and the House of Representatives. If the supplemental report of the Auditor General indicates that State spending exceeds the State spending limitation for that fiscal year, then the rates of tax set forth in paragraphs (5.3), (5.4), (13), and (14) of subsection (b) of Section 201, as amended by Senate Bill 9 of the 100th General Assembly, are reduced as provided in subsection (a) of this Section, beginning on the first day of the first month to occur not less than 30 days after issuance of the supplemental report.

(f) Should the rates of tax be reduced under this Section, the tax imposed by subsections (a) and (b) of Section 201 shall be determined as follows:

(1) In the case of an individual, trust, or estate, the tax shall be imposed in an amount equal to the sum of (i) the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) times the taxpayer's net income for any portion of the taxable year prior to the effective date of the reduction, and (ii) 3.75% of the taxpayer's net income for any portion of the taxable year on or after the effective date of the reduction.

(2) In the case of a corporation, the tax shall be imposed in an amount equal to the sum of (i) the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) times the taxpayer's net income for any portion of the taxable year prior to the effective date of the reduction, and (ii) 5.25% of the taxpayer's net income for any portion of the taxable year on or after the effective date of the reduction.

(3) For any taxpayer for whom the rate has been reduced under this Section for a portion of a taxable year, the taxpayer shall determine the net income for each portion of the taxable year following the rules set forth in Section 202.5, as amended by Senate Bill 9 of the 100th General Assembly, using the effective date of the rate reduction rather than the January 1 dates found in that Section, and the day before the effective date of the rate reduction rather than the December 31 dates found in that Section.

(4) If the rate applicable to the taxpayer under subsection (b) of Section 201 (without regard to the provisions of this Section) changes during a portion of the taxable year to which that rate is applied under paragraphs (1) or (2) of this subsection (f), the tax for that portion of the taxable year for purposes of paragraph (1) or (2) of this subsection (f) shall be determined as if that portion of the taxable year were a separate taxable year, following the rules set forth in Section 202.5, as amended by Senate Bill 9 of the 100th General Assembly. If the taxpayer elects to follow the rules set forth in subsection (b) of Section 202.5, as amended by Senate Bill 9 of the 100th General Assembly, then the taxpayer shall follow the rules set forth in subsection (b) of Section 202.5, as amended by Senate Bill 9 of the 100th General Assembly, for all purposes of this Section for that taxable year.

(g) Notwithstanding the State spending limitation set forth in subsection (b) of this Section, the Governor may, with the written consent of the State Treasurer and the State Comptroller, declare a fiscal emergency by filing a declaration with the Secretary of State and copies with the State Treasurer, the State Comptroller, the Senate, and the House of Representatives. The declaration: must be limited to only one State fiscal year, must set forth compelling reasons for declaring a fiscal emergency, may reference amounts required to be transferred under Section 15 of the General Obligation Bond Act, and must request a specific dollar amount. State spending authorized by law to address the fiscal emergency in an amount no greater than the dollar amount specified in the declaration shall not be considered "State spending" for purposes of the State spending limitation.

(h) As used in this Section:

"State general funds" has the meaning provided in Section 50-40 of the State Budget Law.

"State spending" means (i) the total amount authorized for spending by appropriation or statutory transfer from the State general funds in the applicable fiscal year, and (ii) any amounts the Governor places in reserves in accordance with subsection (d) that are subsequently released from reserves following authorization by a Public Act. For the purpose of this definition, "appropriation" means authority to spend money from a State general fund for a specific amount, purpose, and time period, including any supplemental appropriation or continuing appropriation, but does not include reappropriations from a previous fiscal year. For the purpose of this definition, "statutory transfer" means authority to transfer funds from one State general fund to any other fund in the State treasury, but does not include transfers made from one State general fund to another State general fund.

"State spending limitation" means the amount described in subsection (b) of this Section for the applicable fiscal year.

ARTICLE 35. TOURISM FUNDS

Section 35-5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-710 as follows:
(20 ILCS 605/605-710)

[May 23, 2017]

Sec. 605-710. Regional tourism development organizations.

(a) The Department may, subject to appropriation, provide grants from the Tourism Promotion Fund for the administrative costs of not-for-profit regional tourism development organizations that assist the Department in developing tourism throughout a multi-county geographical area designated by the Department. Regional tourism development organizations receiving funds under this Section may be required by the Department to submit to audits of contracts awarded by the Department to determine whether the regional tourism development organization has performed all contractual obligations under those contracts.

Every employee of a regional tourism development organization receiving funds under this Section shall disclose to the organization's governing board and to the Department any economic interest that employee may have in any entity with which the regional tourism development organization has contracted or to which the regional tourism development organization has granted funds.

(b) The Department, from moneys ~~transferred from the General Revenue Fund to the Tourism Promotion Fund~~ and appropriated from the Tourism Promotion Fund, shall first provide funding of \$5,000,000 annually to a governmental entity with at least 2,000,000 square feet of exhibition space that has as part of its duties the promotion of cultural, scientific and trade exhibits and events within a county with a population of more than 3,000,000, to be used for any of the governmental entity's general corporate purposes.

(Source: P.A. 92-11, eff. 6-11-01; 92-38, eff. 6-28-01; 92-651, eff. 7-11-02.)

Section 35-10. The Illinois Promotion Act is amended by changing Sections 4a, 5, and 8 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 and ending on June 30, 2017, 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 and ending on June 30, 2017, 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.

(4) As soon as possible after the first day of each month, beginning July 1, 2017, if the amount of revenue deposited into the Tourism Promotion Fund under subsection (c) of Section 6 of the Hotel Operators' Occupation Tax Act is less than 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month, then, upon certification of the Department of Revenue, the State Comptroller shall direct and the State Treasurer shall transfer from the General Revenue Fund to the Tourism Promotion Fund an amount equal to the difference between 21% of the net revenue realized from the Hotel Operators' Occupation Tax during the preceding month and the amount of revenue deposited into the Tourism Promotion Fund under subsection (c) of Section 6 of the Hotel Operators' Occupation Tax Act.

(5) Beginning on July 1, 2017, moneys deposited into the Tourism Promotion Fund under subsection (c) of Section 6 of the Hotel Operators' Occupation Tax Act may be used by the Department of Commerce and Economic Opportunity for the purposes authorized in the Illinois Promotion Act and for advertising to promote tourism, including but not limited to advertising production and direct advertisement costs.
(Source: P.A. 97-641, eff. 12-19-11; 97-732, eff. 6-30-12.)

(20 ILCS 665/5) (from Ch. 127, par. 200-25)

Sec. 5. Marketing and private sector programs.

(a) ~~The Department is authorized to make grants, subject to appropriation, from funds transferred into the Tourism Promotion Fund under subsection (1) of Section 4a~~ to counties, municipalities, not-for-profit organizations, and local promotion groups and to assist such counties, municipalities and local promotion groups in the promotion of tourism attractions and tourism events. The Department, after review of the application and if satisfied that the program and proposed expenditures of the applicant appear to be in accord with the purposes of this Act, must grant to the applicant an amount not to exceed 60% of the proposed expenditures.

(b) ~~The Department may make grants, subject to appropriation, from funds transferred into the Tourism Promotion Fund under subsection (1) of Section 4a~~ to counties, municipalities, not-for-profit organizations, local promotion groups, and for-profit businesses to assist in attracting and hosting tourism events matched with funds from sources in the private sector. The Department, after review of the application and if satisfied that the program and proposed expenditures of the applicant appear to be in accord with the purposes of this Act, must grant to the applicant an amount not to exceed 50% of the proposed expenditures.

Before any such grant may be made the county, municipality, not-for-profit organization, local promotion group, or for-profit business must make application to the Department for such grant, setting forth the studies, surveys and investigations proposed to be made and other activities proposed to be undertaken. The application shall further state, under oath or affirmation, with evidence thereof satisfactory to the Department, the amount of funds held by, committed to or subscribed to, and proposed to be expended by, the applicant for the purposes herein described and the amount of the grant for which application is made.

(Source: P.A. 92-38, eff. 6-28-01.)

(20 ILCS 665/8) (from Ch. 127, par. 200-28)

Sec. 8. Allocation of appropriations.

~~(1) Amounts transferred under subsection (1) of Section 4a~~ that are appropriated from the Tourism Promotion Fund to the Department for the purpose of making grants under Sections 5 and 6 of this Act shall be allocated by the Department as follows:

(a) 62.5% to local promotion groups, municipalities, and counties not wholly or partially within any county of more than 1 million population;

(b) 37.5% to local promotion groups, municipalities, and counties wholly or partially within any county of more than 1 million population.

However, if sufficient local funds cannot be raised to match the allocation made under either paragraph (a) or (b) of this subsection, such appropriations may be reallocated, in whole or in part, to any applicant or applicants able to qualify for a grant or may be used by the Department to promote the tourist attractions of the State of Illinois as a whole.

~~(2) Amounts transferred under subsection (1) of Section 4a~~ that are appropriated from the Tourism Promotion Fund to the Department for the purpose of making grants under Sections 5 and 6 of this Act to match funds from the private sector may be used by the Department in any county of this State.

(Source: P.A. 90-26, eff. 7-1-97.)

Section 35-20. The Hotel Operators' Occupation Tax Act is amended by changing Section 6 as follows: (35 ILCS 145/6) (from Ch. 120, par. 481b.36)

Sec. 6. Filing of returns and distribution of proceeds.

Except as provided hereinafter in this Section, on or before the last day of each calendar month, every person engaged in the business of renting, leasing or letting rooms in a hotel in this State during the preceding calendar month shall file a return with the Department, stating:

1. The name of the operator;
2. His residence address and the address of his principal place of business and the address of the principal place of business (if that is a different address) from which he engages in the business of renting, leasing or letting rooms in a hotel in this State;
3. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms during such preceding calendar month;
4. Total amount of rental receipts received by him during the preceding calendar month from renting, leasing or letting rooms to permanent residents during such preceding calendar month;
5. Total amount of other exclusions from gross rental receipts allowed by this Act;
6. Gross rental receipts which were received by him during the preceding calendar month and upon the basis of which the tax is imposed;
7. The amount of tax due;
8. Such other reasonable information as the Department may require.

If the operator's average monthly tax liability to the Department does not exceed \$200, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 30 of such year; with the return for April, May and June of a given year being due by July 31 of such year; with the return for July, August and September of a given year being due by October 31 of such year, and with the return for October, November and December of a given year being due by January 31 of the following year.

If the operator's average monthly tax liability to the Department does not exceed \$50, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 31 of the following year.

Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.

Notwithstanding any other provision in this Act concerning the time within which an operator may file his return, in the case of any operator who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such operator shall file a final return under this Act with the Department not more than 1 month after discontinuing such business.

Where the same person has more than 1 business registered with the Department under separate registrations under this Act, such person shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.

In his return, the operator shall determine the value of any consideration other than money received by him in connection with the renting, leasing or letting of rooms in the course of his business and he shall include such value in his return. Such determination shall be subject to review and revision by the Department in the manner hereinafter provided for the correction of returns.

Where the operator is a corporation, the return filed on behalf of such corporation shall be signed by the president, vice-president, secretary or treasurer or by the properly accredited agent of such corporation.

The person filing the return herein provided for shall, at the time of filing such return, pay to the Department the amount of tax herein imposed. The operator filing the return under this Section shall, at the time of filing such return, pay to the Department the amount of tax imposed by this Act less a discount of 2.1% or \$25 per calendar year, whichever is greater, which is allowed to reimburse the operator for the expenses incurred in keeping records, preparing and filing returns, remitting the tax and supplying data to the Department on request.

There shall be deposited in the Build Illinois Fund in the State Treasury for each State fiscal year 40% of the amount of total net proceeds from the tax imposed by subsection (a) of Section 3. Of the remaining 60%, \$5,000,000 shall be deposited in the Illinois Sports Facilities Fund and credited to the Subsidy Account each fiscal year by making monthly deposits in the amount of 1/8 of \$5,000,000 plus cumulative deficiencies in such deposits for prior months, and an additional \$8,000,000 shall be deposited in the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year by making monthly deposits in the amount of 1/8 of \$8,000,000 plus any cumulative deficiencies in such deposits for prior months; provided, that for fiscal years ending after June 30, 2001, the amount to be so deposited into the Illinois Sports Facilities Fund and credited to the Advance Account each fiscal year shall be increased from \$8,000,000 to the then applicable Advance Amount and the required monthly deposits beginning

with July 2001 shall be in the amount of 1/8 of the then applicable Advance Amount plus any cumulative deficiencies in those deposits for prior months. (The deposits of the additional \$8,000,000 or the then applicable Advance Amount, as applicable, during each fiscal year shall be treated as advances of funds to the Illinois Sports Facilities Authority for its corporate purposes to the extent paid to the Authority or its trustee and shall be repaid into the General Revenue Fund in the State Treasury by the State Treasurer on behalf of the Authority pursuant to Section 19 of the Illinois Sports Facilities Authority Act, as amended. If in any fiscal year the full amount of the then applicable Advance Amount is not repaid into the General Revenue Fund, then the deficiency shall be paid from the amount in the Local Government Distributive Fund that would otherwise be allocated to the City of Chicago under the State Revenue Sharing Act.)

For purposes of the foregoing paragraph, the term "Advance Amount" means, for fiscal year 2002, \$22,179,000, and for subsequent fiscal years through fiscal year 2032, 105.615% of the Advance Amount for the immediately preceding fiscal year, rounded up to the nearest \$1,000.

Of the remaining 60% of the amount of total net proceeds prior to August 1, 2011 from the tax imposed by subsection (a) of Section 3 after all required deposits in the Illinois Sports Facilities Fund, the amount equal to 8% of the net revenue realized from this Act 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 shall be deposited in the Local Tourism Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law (20 ILCS 605/605-705). Of the remaining 60% of the amount of total net proceeds beginning on August 1, 2011 from the tax imposed by subsection (a) of Section 3 after all required deposits in the Illinois Sports Facilities Fund, an amount equal to 8% of the net revenue realized from this Act 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 shall be deposited as follows: 18% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 82% of such amount shall be deposited into the Local Tourism Fund each month for purposes authorized by Section 605-705 of the Department of Commerce and Economic Opportunity Law. Beginning on August 1, 1999 and ending on July 31, 2011, an amount equal to 4.5% of the net revenue realized from the Hotel Operators' Occupation Tax Act during the preceding month shall be deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law. Beginning on August 1, 2011, an amount equal to 4.5% of the net revenue realized from this Act during the preceding month shall be deposited as follows: 55% of such amount shall be deposited into the Chicago Travel Industry Promotion Fund for the purposes described in subsection (n) of Section 5 of the Metropolitan Pier and Exposition Authority Act and the remaining 45% of such amount deposited into the International Tourism Fund for the purposes authorized in Section 605-707 of the Department of Commerce and Economic Opportunity Law. "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.

After making all these deposits, all other proceeds of the tax imposed under subsection (a) of Section 3 shall be deposited in the Tourism Promotion ~~General Revenue~~ Fund in the State Treasury. All moneys received by the Department from the additional tax imposed under subsection (b) of Section 3 shall be deposited into the Build Illinois Fund in the State Treasury.

The Department may, upon separate written notice to a taxpayer, require the taxpayer to prepare and file with the Department on a form prescribed by the Department within not less than 60 days after receipt of the notice an annual information return for the tax year specified in the notice. Such annual return to the Department shall include a statement of gross receipts as shown by the operator's last State income tax return. If the total receipts of the business as reported in the State income tax return do not agree with the gross receipts reported to the Department for the same period, the operator shall attach to his annual information return a schedule showing a reconciliation of the 2 amounts and the reasons for the difference. The operator's annual information return to the Department shall also disclose pay roll information of the operator's business during the year covered by such return and any additional reasonable information which the Department deems would be helpful in determining the accuracy of the monthly, quarterly or annual tax returns by such operator as hereinbefore provided for in this Section.

If the annual information return required by this Section is not filed when and as required the taxpayer shall be liable for a penalty in an amount determined in accordance with Section 3-4 of the Uniform Penalty and Interest Act until such return is filed as required, the penalty to be assessed and collected in the same manner as any other penalty provided for in this Act.

The chief executive officer, proprietor, owner or highest ranking manager shall sign the annual return to certify the accuracy of the information contained therein. Any person who willfully signs the annual return containing false or inaccurate information shall be guilty of perjury and punished accordingly. The annual return form prescribed by the Department shall include a warning that the person signing the return may be liable for perjury.

The foregoing portion of this Section concerning the filing of an annual information return shall not apply to an operator who is not required to file an income tax return with the United States Government. (Source: P.A. 97-617, eff. 10-26-11.)

ARTICLE 99. MISCELLANEOUS PROVISIONS

Section 99-90. The State Mandates Act is amended by adding Section 8.41 as follows:
(30 ILCS 805/8.41 new)

Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 100th General Assembly.

Section 99-95. No acceleration or delay. Where this Act makes changes in a statute that is represented in this Act by text that is not yet or no longer in effect (for example, a Section represented by multiple versions), the use of that text does not accelerate or delay the taking effect of (i) the changes made by this Act or (ii) provisions derived from any other Public Act.

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

The motion prevailed.

And the amendment was adopted and ordered printed.

Senator Manar offered the following amendment and moved its adoption:

AMENDMENT NO. 3 TO SENATE BILL 42

AMENDMENT NO. 3. Amend Senate Bill 42, AS AMENDED, with reference to page and line numbers of Senate Amendment No. 2, on page 36, deletes line 10; and

replaces from line 19, on page 108, through line 16, on page 109, with the following:

"(2) Except as otherwise provided in paragraph (4), on ~~On~~ the first day of the month following the effective date of this amendatory Act of the 95th General Assembly and each month thereafter, upon certification by the Department of Revenue, the Comptroller shall order transferred and the Treasurer shall transfer from the General Revenue Fund to the Public Transportation Fund an amount equal to 5% of the net revenue, before the deduction of the serviceman and retailer discounts pursuant to Section 9 of the Service Occupation Tax Act and Section 3 of the Retailers' Occupation Tax Act, realized from any tax imposed by the Authority pursuant to Sections 4.03 and 4.03.1 and certified by the Department of Revenue under Section 4.03(n) of this Act to be paid to the Authority and 5% of the amounts deposited into the Regional Transportation Authority tax fund created by Section 4.03 of this Act from the County and Mass Transit District Fund as provided in Section 6z-20 of the State Finance Act, and 5% of the amounts deposited into the Regional Transportation Authority Occupation and Use Tax Replacement Fund from the State and Local Sales Tax Reform Fund as provided in Section 6z-17 of the State Finance Act, and 5% of the revenue realized by the Chicago Transit Authority as financial assistance from the City of Chicago from the proceeds of any tax imposed by the City of Chicago under Section 8-3-19 of the Illinois Municipal Code."

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the foregoing Amendments numbered 2 and 3 were ordered engrossed, and the bill, as amended, was ordered to a third reading.

READING BILL OF THE SENATE A THIRD TIME

[May 23, 2017]

On motion of Senator Manar, **Senate Bill No. 42** having been transcribed and typed and all amendments adopted thereto having been printed, was taken up and read by title a third time.

At the hour of 4:36 o'clock p.m., Senator Link, presiding.

At the hour of 4:38 o'clock p.m., Senator Muñoz, presiding.

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

YEAS 33; NAYS 23; Present 2.

The following voted in the affirmative:

Aquino	Harmon	Link	Sandoval
Bennett	Harris	Manar	Silverstein
Bertino-Tarrant	Holmes	Martinez	Steans
Biss	Hunter	McGuire	Trotter
Bush	Hutchinson	Morrison	Van Pelt
Castro	Jones, E.	Mulroe	Mr. President
Clayborne	Koehler	Muñoz	
Collins	Landek	Murphy	
Cunningham	Lightford	Raoul	

The following voted in the negative:

Althoff	Cullerton, T.	Nybo	Rose
Anderson	Fowler	Oberweis	Schimpf
Barickman	McCann	Radogno	Syverson
Bivins	McCarter	Rezin	Tracy
Brady	McConchie	Righter	Weaver
Connelly	McConnaughay	Rooney	

The following voted present:

Hastings
Stadelman

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

SENATE BILL RECALLED

On motion of Senator J. Cullerton, **Senate Bill No. 521** was recalled from the order of third reading to the order of second reading.

Senator Trotter offered the following amendment and moved its adoption:

AMENDMENT NO. 1 TO SENATE BILL 521

AMENDMENT NO. 1. Amend Senate Bill 521 by replacing everything after the enacting clause with the following:

"Section 5. The General Obligation Bond Act is amended by changing Sections 2 and 3 as follows:
(30 ILCS 330/2) (from Ch. 127, par. 652)

Sec. 2. Authorization for Bonds. The State of Illinois is authorized to issue, sell and provide for the retirement of General Obligation Bonds of the State of Illinois for the categories and specific purposes expressed in Sections 2 through 8 of this Act, in the total amount of \$50,492,925,743 ~~49,917,925,743~~.

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

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

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

Of the total amount of Bonds authorized in this Act, the additional \$10,000,000,000 authorized by Public Act 93-2, the \$3,466,000,000 authorized by Public Act 96-43, and the \$4,096,348,300 authorized by Public Act 96-1497 shall be used solely as provided in Section 7.2.

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

(Source: P.A. 97-333, eff. 8-12-11; 97-771, eff. 7-10-12; 97-813, eff. 7-13-12; 98-94, eff. 7-17-13; 98-463, eff. 8-16-13; 98-781, eff. 7-22-14.)

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

Sec. 3. Capital Facilities. The amount of ~~\$10,328,963,443~~ ~~9,753,963,443~~ is authorized to be used for the acquisition, development, construction, reconstruction, improvement, financing, architectural planning and installation of capital facilities within the State, consisting of buildings, structures, durable equipment, land, interests in land, and the costs associated with the purchase and implementation of information technology, including but not limited to the purchase of hardware and software, for the following specific purposes:

(a) \$3,393,228,000 for educational purposes by State universities and colleges, the Illinois Community College Board created by the Public Community College Act and for grants to public community colleges as authorized by Sections 5-11 and 5-12 of the Public Community College Act;

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

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

(d) \$751,317,000 for child care facilities, mental and public health facilities, and facilities for the care of veterans with disabilities and their spouses;

(e) ~~\$2,727,790,000~~ ~~2,152,790,000~~ for use by the State, its departments, authorities, public corporations, commissions and agencies;

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

(g) \$297,177,074 for water resource management projects;

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

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

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

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

(l) \$599,590,000 to State agencies for grants to local governments for the acquisition, financing, architectural planning, development, alteration, installation, and construction of capital facilities consisting of buildings, structures, durable equipment, and land; and

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

The amounts authorized above for capital facilities may be used for the acquisition, installation, alteration, construction, or reconstruction of capital facilities and for the purchase of equipment for the

purpose of major capital improvements which will reduce energy consumption in State buildings or facilities.

(Source: P.A. 98-94, eff. 7-17-13; 99-143, eff. 7-27-15.)

Section 99. Effective date. This Act takes effect July 1, 2017."

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the foregoing Amendment No. 1 was ordered engrossed, and the bill, as amended, was ordered to a third reading.

READING BILL OF THE SENATE A THIRD TIME

On motion of Senator Trotter, as chief co-sponsor pursuant to Senate Rule 5-1(b)(i), **Senate Bill No. 521** having been transcribed and typed and all amendments adopted thereto having been printed, was taken up and read by title a third time.

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

YEAS 36; NAYS 22.

The following voted in the affirmative:

Aquino	Harmon	Link	Silverstein
Bennett	Harris	Manar	Stadelman
Bertino-Tarrant	Hastings	Martinez	Steans
Biss	Holmes	McGuire	Trotter
Bush	Hunter	Morrison	Van Pelt
Castro	Hutchinson	Mulroe	Mr. President
Clayborne	Jones, E.	Muñoz	
Collins	Koehler	Murphy	
Cullerton, T.	Landek	Raoul	
Cunningham	Lightford	Sandoval	

The following voted in the negative:

Althoff	Fowler	Oberweis	Schimpf
Anderson	McCann	Radogno	Syverson
Barickman	McCarter	Rezin	Tracy
Bivins	McConchie	Righter	Weaver
Brady	McConnaughay	Rooney	
Connelly	Nybo	Rose	

This bill, having received the vote of three-fifths of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

CONSIDERATION OF SENATE BILL ON CONSIDERATION POSTPONED

On motion of Senator Syverson, **Senate Bill No. 620**, having been read by title a third time on May 16, 2017, and pending roll call further consideration postponed, was taken up again on third reading.

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

YEAS 24; NAYS 27.

The following voted in the affirmative:

[May 23, 2017]

Aquino	Koehler	Radogno	Trotter
Clayborne	Link	Raoul	Van Pelt
Harmon	Martinez	Rooney	Mr. President
Harris	McConaughay	Stadelman	
Hunter	Morrison	Steans	
Hutchinson	Muñoz	Syverson	
Jones, E.	Nybo	Tracy	

The following voted in the negative:

Anderson	Connelly	Manar	Oberweis
Barickman	Cullerton, T.	McCann	Rezin
Bennett	Cunningham	McCarter	Righter
Bertino-Tarrant	Fowler	McConchie	Rose
Bivins	Hastings	McGuire	Schimpf
Castro	Holmes	Mulroe	Weaver
Collins	Landek	Murphy	

This bill, having failed to receive the vote of a constitutional majority of the members elected, was declared lost.

SENATE BILL RECALLED

On motion of Senator Biss, **Senate Bill No. 1719** was recalled from the order of third reading to the order of second reading.

Senator Biss offered the following amendment and moved its adoption:

AMENDMENT NO. 2 TO SENATE BILL 1719

AMENDMENT NO. 2. Amend Senate Bill 1719, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Income Tax Act is amended by changing Section 205 as follows:
(35 ILCS 5/205) (from Ch. 120, par. 2-205)

Sec. 205. Exempt organizations.

(a) Charitable, etc. organizations. The base income of an organization which is exempt from the federal income tax by reason of the Internal Revenue Code shall not be determined under section 203 of this Act, but shall be its unrelated business taxable income as determined under section 512 of the Internal Revenue Code, without any deduction for the tax imposed by this Act. The standard exemption provided by section 204 of this Act shall not be allowed in determining the net income of an organization to which this subsection applies.

(b) Partnerships. A partnership as such shall not be subject to the tax imposed by subsection 201 (a) and (b) of this Act, but shall be subject to the replacement tax imposed by subsection 201 (c) and (d) of this Act and shall compute its base income as described in subsection (d) of Section 203 of this Act. For taxable years ending on or after December 31, 2004, an investment partnership, as defined in Section 1501(a)(11.5) of this Act, shall not be subject to the tax imposed by subsections (c) and (d) of Section 201 of this Act. A partnership shall file such returns and other information at such time and in such manner as may be required under Article 5 of this Act. The partners in a partnership shall be liable for the replacement tax imposed by subsection 201 (c) and (d) of this Act on such partnership, to the extent such tax is not paid by the partnership, as provided under the laws of Illinois governing the liability of partners for the obligations of a partnership. Persons carrying on business as partners shall be liable for the tax imposed by subsection 201 (a) and (b) of this Act only in their separate or individual capacities.

(c) Subchapter S corporations. A Subchapter S corporation shall not be subject to the tax imposed by subsection 201 (a) and (b) of this Act but shall be subject to the replacement tax imposed by subsection 201 (c) and (d) of this Act and shall file such returns and other information at such time and in such manner as may be required under Article 5 of this Act.

(c-5) Surcharge. Notwithstanding any provision of law to the contrary and in addition to any other tax imposed under this Act, beginning July 1, 2017, a privilege tax is imposed on partnerships, including

[May 23, 2017]

investment partnerships, and S corporations engaged in the business of conducting investment management services at the rate of 20% of the fees calculated by reference to the performance of the investment portfolio funds and not from the investment itself. The privilege tax shall not be imposed on fees calculated by reference to the total assets under management of the business engaged in investment management services. Persons carrying on business as partners conducting investment management services shall be liable for the tax imposed by subsections 201 (a) and (b) of this Act in their separate or individual capacities in accordance with subsection 205 (b) of this Act.

For the purposes of this subsection (c-5), "Investment Management Services" means a business which is held by any person if such person provides, directly or indirectly, in the active conduct of a trade or business, a substantial quantity of any of the following services to the business:

(1) advising the business (partnership, S corporation or any business entity) as to the advisability of investing in, purchasing, or selling any specified asset;

(2) managing, acquiring, or disposing of any specified asset;

(3) arranging financing with respect to acquiring specified assets; or

(4) any activity in support of any service described in items (1) through (3) of this paragraph.

For the purposes of this definition, the term specified asset means securities (as defined in section 475(c)(2) of the Internal Revenue Code) real estate held for rental or investment, interest in partnerships, commodities (as defined in section 475(E)(2) of the Internal Revenue Code) or options or derivative contracts to any of these.

A partner or shareholder will not be deemed to hold an investment management services interest if at least 80% of the average fair market value of the specified assets of business during the taxable year consists of real estate.

(d) Combat zone, terrorist attack, and certain other deaths. An individual relieved from the federal income tax for any taxable year by reason of section 692 of the Internal Revenue Code shall not be subject to the tax imposed by this Act for such taxable year.

(e) Certain trusts. A common trust fund described in Section 584 of the Internal Revenue Code, and any other trust to the extent that the grantor is treated as the owner thereof under sections 671 through 678 of the Internal Revenue Code shall not be subject to the tax imposed by this Act.

(f) Certain business activities. A person not otherwise subject to the tax imposed by this Act shall not become subject to the tax imposed by this Act by reason of:

(1) that person's ownership of tangible personal property located at the premises of a printer in this State with which the person has contracted for printing, or

(2) activities of the person's employees or agents located solely at the premises of a printer and related to quality control, distribution, or printing services performed by a printer in the State with which the person has contracted for printing.

(g) A nonprofit risk organization that holds a certificate of authority under Article VIID of the Illinois Insurance Code is exempt from the tax imposed under this Act with respect to its activities or operations in furtherance of the powers conferred upon it under that Article VIID of the Illinois Insurance Code.

(Source: P.A. 97-507, eff. 8-23-11.)"

The motion prevailed.

And the amendment was adopted and ordered printed.

There being no further amendments, the foregoing Amendment No. 2 was ordered engrossed, and the bill, as amended, was ordered to a third reading.

READING BILL OF THE SENATE A THIRD TIME

On motion of Senator Biss, **Senate Bill No. 1719** having been transcribed and typed and all amendments adopted thereto having been printed, was taken up and read by title a third time.

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

YEAS 32; NAYS 24; Present 1.

The following voted in the affirmative:

Aquino
Bennett

Harris
Hastings

Manar
Martinez

Stadelman
Steans

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Bertino-Tarrant	Holmes	McGuire	Trotter
Biss	Hunter	Mulroe	Van Pelt
Bush	Hutchinson	Muñoz	Mr. President
Castro	Jones, E.	Murphy	
Collins	Koehler	Raoul	
Cunningham	Lightford	Sandoval	
Harmon	Link	Silverstein	

The following voted in the negative:

Althoff	Landek	Oberweis	Syverson
Anderson	McCann	Radogno	Tracy
Barickman	McCarter	Rezin	Weaver
Bivins	McConchie	Righter	
Brady	McConnaughay	Rooney	
Connelly	Morrison	Rose	
Fowler	Nybo	Schimpf	

The following voted present:

Clayborne

This bill, having received the vote of a constitutional majority of the members elected, was declared passed, and all amendments not adopted were tabled pursuant to Senate Rule No. 5-4(a).

Ordered that the Secretary inform the House of Representatives thereof and ask their concurrence therein.

COMMITTEE MEETING ANNOUNCEMENTS

The Chair announced the following committee to meet immediately upon adjournment:

Government Reform in Room 409

The Chair announced the following committees to meet at 5:30 o'clock p.m.:

Criminal Law in Room 400
Transportation in Room 212

COMMITTEE MEETING ANNOUNCEMENTS FOR MAY 24, 2017

The Chair announced the following committee to meet at 9:30 o'clock a.m.:

Local Government in Room 409

The Chair announced the following committees to meet at 10:00 o'clock a.m.:

Public Health in Room 400
Education in Room 212
Veterans Affairs in Room 409

The Chair announced the following committees to meet at 11:00 o'clock a.m.:

Telecommunications and Information Technology in Room 400
Environment and Conservation in Room 409
Energy and Public Utilities in Room 212

[May 23, 2017]

MESSAGE FROM THE PRESIDENT
OFFICE OF THE SENATE PRESIDENT
STATE OF ILLINOIS

JOHN J. CULLERTON
SENATE PRESIDENT

327 STATE CAPITOL
SPRINGFIELD, IL 62706
217-782-2728

May 23, 2017

Mr. Tim Anderson
Secretary of the Senate
Room 401 State House
Springfield, IL 62706

Dear Mr. Secretary:

Pursuant to Rule 3-2(c), I hereby appoint Senator Donne Trotter to temporarily replace Senator William Haine as a member of the Senate Criminal Law Committee. This appointment is effective immediately and will automatically expire upon adjournment of the Senate Criminal Law Committee.

Sincerely,
s/John J. Cullerton
John J. Cullerton
Senate President

cc: Senate Minority Leader Christine Radogno

At the hour of 5:27 o'clock p.m., the Chair announced the Senate stand adjourned until Wednesday, May 24, 2017, at 12:00 o'clock noon.

[May 23, 2017]