SENATE JOURNAL

STATE OF ILLINOIS

ONE HUNDRED THIRD GENERAL ASSEMBLY

126TH LEGISLATIVE DAY

WEDNESDAY, NOVEMBER 20, 2024

11:06 O'CLOCK A.M.

NO. 126
[November 20, 2024]

SENATE
Daily Journal Index
126th Legislative Day

The Senate met pursuant to adjournment.
Senator David Koehler, Peoria, Illinois, presiding.
Prayer by Pastor Curt Fleck, Civil Servant Ministries, Springfield, Illinois.
Senator Johnson led the Senate in the Pledge of Allegiance.

The Journal of Wednesday, August 16, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Wednesday, October 18, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Tuesday, October 24, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Wednesday, October 25, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Thursday, October 26, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Friday, November 3, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Monday, November 6, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Tuesday, November 7, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Wednesday, November 8, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

The Journal of Thursday, November 9, 2023, was being read when on motion of Senator Hunter, further reading of same was dispensed with, and unless some Senator had corrections to offer, the Journal would stand approved. No corrections being offered, the Journal was ordered to stand approved.

Senator Hunter moved that reading and approval of the Journal of Tuesday, November 19, 2024, be postponed, pending arrival of the printed Journal.
The motion prevailed.

REPORT RECEIVED

The Secretary placed before the Senate the following report:

MPEA Quarterly Financial Statement Q1 FY25, submitted by the Metropolitan Pier and Exposition Authority.

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

PRESENTATION OF RESOLUTION

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

SENATE RESOLUTION NO. 1303

WHEREAS, The Illinois constitution states "a fundamental goal of the People of the State is the educational development of all persons to the limits of their capacities"; and

WHEREAS, The education system in this State produces inequitable outcomes along lines of race and ethnicity with 9% of Black students, 15% of Latinx students, 23% of American Indian or Alaska Native students, 35% of Native Hawaiian or Pacific Islander students, and 31% of multiracial students reaching proficiency in math compared to 38% of white students and 61% of Asian students; and

WHEREAS, More than 20 years of research indicates that teacher diversity has positive impacts on student outcomes, including academic achievement, graduation rates, attendance, instances of exclusionary discipline, and college aspirations; and

WHEREAS, Research demonstrates the positive impact of alignment between teacher and student racial and ethnic diversity; and

WHEREAS, In Illinois, teachers of color make up less than 18% of the workforce while students of color make up 54% of the student body; and

WHEREAS, Representation of Black, Latinx, Asian, American Indian or Alaska Native, Native Hawaiian or Pacific Islander, and multiracial teachers does not match the respective proportion of Illinois students who are Black, Latinx, Asian, American Indian or Alaska Native, Native Hawaiian or Pacific Islander, and multiracial; and

WHEREAS, Longstanding systemic racism and ongoing barriers lead to reductions in diversity throughout the teacher pipeline starting with unequal high school graduation rates and rates of enrollment in postsecondary institutions, including racial disparities in educator preparation enrollment and retention in the teaching profession; and

WHEREAS, One of the most significant challenges in the teacher pipeline is the gap in diversity between Illinois colleges and Illinois educator preparation programs; and

WHEREAS, More debt can discourage those in pursuit of a career in the teaching profession; and

WHEREAS, Teachers of color are more likely to borrow money to pay for teacher preparation; and

WHEREAS, The Minority Teachers of Illinois Scholarship was created to encourage academically talented Illinois minority students to enroll in educator preparation and pursue teaching careers so that students of color in Illinois are more likely to be taught by teachers of color; and

WHEREAS, Recipients of the Minority Teachers of Illinois Scholarship are required to teach in schools at which no less than 30% of the enrolled students are minority students in the year during which the recipient begins teaching at the school or, if the recipient received a scholarship as a qualified bilingual

minority applicant, in a program in transitional bilingual education pursuant to Article 14C of the School Code or in a school in which 20 or more English learner students in the same language classification are enrolled; and

WHEREAS, More than 8,000 awards have been distributed to aspiring teachers of color through the Minority Teachers of Illinois scholarship; and

WHEREAS, The pool of candidates enrolling in educator preparation programs has indeed grown more diverse over time but is still not as diverse as Illinois colleges; and

WHEREAS, The teacher workforce has gradually grown more diverse over the last decade but still lags student diversity significantly; therefore, be it

RESOLVED, BY THE SENATE OF THE ONE HUNDRED THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that we affirm the importance and targeted value of the Minority Teachers of Illinois scholarship in increasing diversity in the teacher workforce; and be it further

RESOLVED, That we celebrate the support that the Minority Teachers of Illinois scholarship has offered to aspiring teachers to date and the scholarship's role in growing the diversity of teacher preparation in Illinois; and be it further

RESOLVED, That we urge the Illinois Student Assistance Commission to continue to administer the Minority Teachers of Illinois scholarship in order to support aspiring teachers of color to enter the teaching profession; and be it further

RESOLVED, That we urge the State of Illinois and its entities to continue to support efforts grounded in research and data that increase the diversity of the educator workforce in order to improve outcomes for all students in this State.

REPORT FROM STANDING COMMITTEE

Senator Murphy, Chair of the Committee on Executive Appointments, to which was referred **Appointment Messages Numbered 1030264, 1030265, 1030266, 1030267, 1030268, 1030271, 1030272, 1030274, 1030275, 1030276, 1030278, 1030280, 1030281, 1030282, 1030283, 1030284, 1030285, 1030286, 1030287, 1030288, 1030289, 1030290, 1030291, 1030292, 1030293, 1030294, 1030295, 1030297, 1030298, 1030300, 1030303, 1030304, 1030307, 1030309, 1030312, 1030313, 1030315, 1030316, 1030317, 1030318, 1030319, 1030320, 1030321, 1030325, 1030330, 1030331, 1030333, 1030334, 1030335, 1030336, 1030340, 1030341, 1030343, 1030344, 1030345, 1030354, 1030355, 1030356, 1030357, 1030358, 1030359, 1030360, 1030361, 1030363, 1030365, 1030367, 1030368, 1030370, 1030371, 1030374, 1030377, 1030378, 1030379, 1030380, 1030381, 1030382, 1030383, 1030384, 1030385, 1030386, 1030387, 1030388, 1030391, 1030392, 1030393, 1030394, 1030395, 1030396, 1030397 and 1030398**, reported the same back with the recommendation that the Senate do consent.

Under the rules, the foregoing appointment messages are eligible for consideration by the Senate.

READING BILL FROM THE HOUSE OF REPRESENTATIVES A SECOND TIME

On motion of Senator Hunter, **House Bill No. 4781** having been printed, was taken up and read by title a second time.

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

AMENDMENT NO. 1 TO HOUSE BILL 4781

AMENDMENT NO. 1 . Amend House Bill 4781 by replacing everything after the enacting clause with the following:

"Section 1. This Act may be referred to as the Kinship in Demand (KIND) Act.

Section 2. Legislative findings and declaration of policy. The General Assembly finds, determines, and declares the following:

(1) The Kinship in Demand Act creates the statutory vision and authority for the Department of Children and Family Services to execute a kin-first approach to service delivery and directs the juvenile courts to provide necessary oversight of the Department's obligations to maintain family connections and promote equitable opportunities for youth and families to thrive with relational permanence.

(2) Connection to family, community, and culture creates emotional and relational permanency. Emotional and relational permanency includes recognizing and supporting many types of important long-term relationships that help a youth feel loved and connected.

(3) Federal policy prioritizes placement with relatives or close family friends when youth enter into the foster system. Research consistently demonstrates that placing youth with their kin lessens the trauma of family separation, reduces placement disruptions, enhances permanency options if youth cannot be reunified, results in higher placement satisfaction for youth in care, and delivers better social, behavioral, mental health, and educational outcomes for youth than non-kin foster care.

(4) Kinship placements are not only more stable, they are shown to reduce the time to permanence when both subsidized guardianship and adoption are available as permanency options. By making the duration in foster care shorter, kinship placements can help to mitigate the long-term consequences of family separation. This reality means that the State should encourage kinship guardianship, and carefully consider how such arrangements help children with existing family structures which can be damaged by the termination of parental rights.

(5) It is in the State's public policy interest to adopt a kin-first culture for the Illinois foster system and ensure that youth placed in the care of relatives by the Department of Children and Family Services receive equitable resources and permanency planning tailored to each family's unique needs. The Department of Children and Family Services must promote kinship placement, help youth in care maintain connections with their families, tailor services and supports to kinship families, and listen to the voices of youth, their families, and kinship caregivers to materially improve young people's experiences. The Department's policies and resource allocations must align with kin-first values and the Department must pursue federal funding opportunities to enhance kinship care. Lawyers and judges in juvenile court play a meaningful role in creating a kin-first culture. The juvenile court must have sufficient information at all stages of the process to provide essential judicial oversight of the Department's efforts to contact and engage relatives.

(6) The financial costs of raising a child, whether borne by a relative or a foster parent, are significant. Youth in care who are placed with relatives should not be deprived of the financial resources available to non-relative foster parents. Foster home licensing standards comprise the foundation on which different and insufficient financial support for relative caregivers compared to non-relatives is built, a disparity that undermines the economic security, well-being, and equitable access to federal foster care maintenance payments for youth living with kin. In September 2023, the U.S. Department of Health and Human Services authorized states to voluntarily establish different licensing or approval standards for kinship caregivers to remove barriers to kinship caregiving that harms youth and impedes attainment of permanency. To address inequities and harms, the General Assembly intends to effectuate this federal rule and to leverage every opportunity permitted by the federal government to obtain federal funds for (i) family finding and relative placements, including payments for kinship caregivers at least equivalent to those provided to licensed foster parents and (ii) kinship navigator programs, which the federal government asserts are essential components of the foster system, designed to support kinship caregivers who are providing homes for youth in care.

Section 5. The Children and Family Services Act is amended by changing Sections 4d, 5, 6a, 7, and 7.3 and by adding Sections 46 and 55 as follows:

(20 ILCS 505/4d)

Sec. 4d. Definitions ~~Definition~~. As used in this Act:

"Caregiver" means a certified relative caregiver, relative caregiver, or foster parent with whom a youth in care is placed.

"Certified relative caregiver" has the meaning ascribed to that term in Section 2.36 of the Child Care Act of 1969.

"Certified relative caregiver home" has the meaning ascribed to that term in Section 2.37 of the Child Care Act of 1969.

"Fictive kin" means a person who is unrelated to a child by birth, marriage, tribal custom, or adoption who is shown to have significant and close personal or emotional ties with the child or the child's family.

"Relative" means a person who is: (i) related to a child by blood, marriage, tribal custom, adoption, or to a child's sibling in any of the foregoing ways, even though the person is not related to the child, when the child and the child's sibling are placed together with that person or (ii) fictive kin. For children who have been in the guardianship of the Department following the termination of their parents' parental rights, been adopted or placed in subsidized or unsubsidized guardianship, and are subsequently returned to the temporary custody or guardianship of the Department, "relative" includes any person who would have qualified as a relative under this Section prior to the termination of the parents' parental rights if the Department determines, and documents, or the court finds that it would be in the child's best interests to consider this person a relative, based upon the factors for determining best interests set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987.

"Relative caregiver" means a person responsible for the care and supervision of a child placed by the Department, other than the parent, who is a relative.

"Relative home" means a home of a relative that is not a foster family home or a certified relative caregiver home but provides care to a child placed by the Department who is a relative of a household member of the relative's home.

"Subsidized guardian" means a person who signs a subsidized guardianship agreement prior to being appointed as plenary guardian of the person of a minor.

"Subsidized guardianship" means a permanency outcome when a caregiver is appointed as a plenary guardian of the person of a minor exiting the foster care system, who receives guardianship assistance program payments. Payments may be funded through State funds, federal funds, or both State and federal funds.

"Youth in care" means persons placed in the temporary custody or guardianship of the Department pursuant to the Juvenile Court Act of 1987.

(Source: P.A. 100-159, eff. 8-18-17.)

(20 ILCS 505/5)

Sec. 5. Direct child welfare services; Department of Children and Family Services. To provide direct child welfare services when not available through other public or private child care or program facilities.

(a) For purposes of this Section:

(1) "Children" means persons found within the State who are under the age of 18 years. The term also includes persons under age 21 who:

(A) were committed to the Department pursuant to the Juvenile Court Act or the Juvenile Court Act of 1987 and who continue under the jurisdiction of the court; or

(B) were accepted for care, service and training by the Department prior to the age of 18 and whose best interest in the discretion of the Department would be served by continuing that care, service and training because of severe emotional disturbances, physical disability, social adjustment or any combination thereof, or because of the need to complete an educational or vocational training program.

(2) "Homeless youth" means persons found within the State who are under the age of 19, are not in a safe and stable living situation and cannot be reunited with their families.

(3) "Child welfare services" means public social services which are directed toward the accomplishment of the following purposes:

(A) protecting and promoting the health, safety and welfare of children, including homeless, dependent, or neglected children;

(B) remedying, or assisting in the solution of problems which may result in, the neglect, abuse, exploitation, or delinquency of children;

(C) preventing the unnecessary separation of children from their families by identifying family problems, assisting families in resolving their problems, and preventing the breakup of

the family where the prevention of child removal is desirable and possible when the child can be cared for at home without endangering the child's health and safety;

(D) restoring to their families children who have been removed, by the provision of services to the child and the families when the child can be cared for at home without endangering the child's health and safety;

(E) placing children in suitable permanent family arrangements, through guardianship or adoption, in cases where restoration to the birth family is not safe, possible, or appropriate;

(F) at the time of placement, conducting concurrent planning, as described in subsection (l-1) of this Section, so that permanency may occur at the earliest opportunity. Consideration should be given so that if reunification fails or is delayed, the placement made is the best available placement to provide permanency for the child;

(G) (blank);

(H) (blank); and

(I) placing and maintaining children in facilities that provide separate living quarters for children under the age of 18 and for children 18 years of age and older, unless a child 18 years of age is in the last year of high school education or vocational training, in an approved individual or group treatment program, in a licensed shelter facility, or secure child care facility. The Department is not required to place or maintain children:

(i) who are in a foster home, or

(ii) who are persons with a developmental disability, as defined in the Mental Health and Developmental Disabilities Code, or

(iii) who are female children who are pregnant, pregnant and parenting, or parenting, or

(iv) who are siblings, in facilities that provide separate living quarters for children 18 years of age and older and for children under 18 years of age.

(b) (Blank).

(b-5) The Department shall adopt rules to establish a process for all licensed residential providers in Illinois to submit data as required by the Department if they contract or receive reimbursement for children's mental health, substance use, and developmental disability services from the Department of Human Services, the Department of Juvenile Justice, or the Department of Healthcare and Family Services. The requested data must include, but is not limited to, capacity, staffing, and occupancy data for the purpose of establishing State need and placement availability.

All information collected, shared, or stored pursuant to this subsection shall be handled in accordance with all State and federal privacy laws and accompanying regulations and rules, including without limitation the federal Health Insurance Portability and Accountability Act of 1996 (Public Law 104-191) and the Mental Health and Developmental Disabilities Confidentiality Act.

(c) The Department shall establish and maintain tax-supported child welfare services and extend and seek to improve voluntary services throughout the State, to the end that services and care shall be available on an equal basis throughout the State to children requiring such services.

(d) The Director may authorize advance disbursements for any new program initiative to any agency contracting with the Department. As a prerequisite for an advance disbursement, the contractor must post a surety bond in the amount of the advance disbursement and have a purchase of service contract approved by the Department. The Department may pay up to 2 months operational expenses in advance. The amount of the advance disbursement shall be prorated over the life of the contract or the remaining months of the fiscal year, whichever is less, and the installment amount shall then be deducted from future bills. Advance disbursement authorizations for new initiatives shall not be made to any agency after that agency has operated during 2 consecutive fiscal years. The requirements of this Section concerning advance disbursements shall not apply with respect to the following: payments to local public agencies for child day care services as authorized by Section 5a of this Act; and youth service programs receiving grant funds under Section 17a-4.

(e) (Blank).

(f) (Blank).

(g) The Department shall establish rules and regulations concerning its operation of programs designed to meet the goals of child safety and protection, family preservation, and permanency, ~~family reunification, and adoption,~~ including, but not limited to:

(1) reunification, guardianship, and adoption;

(2) relative and licensed foster care;
(3) family counseling;
(4) protective services;
(5) (blank);
(6) homemaker service;
(7) return of runaway children;
(8) (blank);
(9) placement under Section 5-7 of the Juvenile Court Act or Section 2-27, 3-28, 4-25, or 5-740 of the Juvenile Court Act of 1987 in accordance with the federal Adoption Assistance and Child Welfare Act of 1980; and
(10) interstate services.

Rules and regulations established by the Department shall include provisions for training Department staff and the staff of Department grantees, through contracts with other agencies or resources, in screening techniques to identify substance use disorders, as defined in the Substance Use Disorder Act, approved by the Department of Human Services, as a successor to the Department of Alcoholism and Substance Abuse, for the purpose of identifying children and adults who should be referred for an assessment at an organization appropriately licensed by the Department of Human Services for substance use disorder treatment.

(h) If the Department finds that there is no appropriate program or facility within or available to the Department for a youth in care and that no licensed private facility has an adequate and appropriate program or none agrees to accept the youth in care, the Department shall create an appropriate individualized, program-oriented plan for such youth in care. The plan may be developed within the Department or through purchase of services by the Department to the extent that it is within its statutory authority to do.

(i) Service programs shall be available throughout the State and shall include but not be limited to the following services:
(1) case management;
(2) homemakers;
(3) counseling;
(4) parent education;
(5) day care; ~~and~~
(6) emergency assistance and advocacy; and ~~.~~
(7) kinship navigator and relative caregiver supports.

In addition, the following services may be made available to assess and meet the needs of children and families:
(1) comprehensive family-based services;
(2) assessments;
(3) respite care; and
(4) in-home health services.

The Department shall provide transportation for any of the services it makes available to children or families or for which it refers children or families.

(j) The Department may provide categories of financial assistance and education assistance grants, and shall establish rules and regulations concerning the assistance and grants, to persons who adopt or become subsidized guardians of children with physical or mental disabilities, children who are older, or other hard-to-place children who (i) immediately prior to their adoption or subsidized guardianship were youth in care or (ii) were determined eligible for financial assistance with respect to a prior adoption and who become available for adoption because the prior adoption has been dissolved and the parental rights of the adoptive parents have been terminated or because the child's adoptive parents have died. The Department may continue to provide financial assistance and education assistance grants for a child who was determined eligible for financial assistance under this subsection (j) in the interim period beginning when the child's adoptive parents died and ending with the finalization of the new adoption of the child by another adoptive parent or parents. The Department may also provide categories of financial assistance and education assistance grants, and shall establish rules and regulations for the assistance and grants, to persons appointed guardian of the person under Section 5-7 of the Juvenile Court Act or Section 2-27, 3-28, 4-25, or 5-740 of the Juvenile Court Act of 1987 for children who were youth in care for 12 months immediately prior to the appointment of the guardian.

The amount of assistance may vary, depending upon the needs of the child and the adoptive parents or subsidized guardians, as set forth in the annual assistance agreement. Special purpose grants are allowed where the child requires special service but such costs may not exceed the amounts which similar services would cost the Department if it were to provide or secure them as guardian of the child.

Any financial assistance provided under this subsection is inalienable by assignment, sale, execution, attachment, garnishment, or any other remedy for recovery or collection of a judgment or debt.

(j-5) The Department shall not deny or delay the placement of a child for adoption if an approved family is available either outside of the Department region handling the case, or outside of the State of Illinois.

(k) The Department shall accept for care and training any child who has been adjudicated neglected or abused, or dependent committed to it pursuant to the Juvenile Court Act or the Juvenile Court Act of 1987.

(l) The Department shall offer family preservation services, as defined in Section 8.2 of the Abused and Neglected Child Reporting Act, to help families, including adoptive and extended families. Family preservation services shall be offered (i) to prevent the placement of children in substitute care when the children can be cared for at home or in the custody of the person responsible for the children's welfare, (ii) to reunite children with their families, or (iii) to maintain an adoption or subsidized guardianship ~~adoptive placement~~. Family preservation services shall only be offered when doing so will not endanger the children's health or safety. With respect to children who are in substitute care pursuant to the Juvenile Court Act of 1987, family preservation services shall not be offered if a goal other than those of subdivisions (A), (B), or (B-1) of subsection (2.3) ~~(2)~~ of Section 2-28 of that Act has been set, except that reunification services may be offered as provided in paragraph (F) of subsection (2.3) ~~(2)~~ of Section 2-28 of that Act. Nothing in this paragraph shall be construed to create a private right of action or claim on the part of any individual or child welfare agency, except that when a child is the subject of an action under Article II of the Juvenile Court Act of 1987 and the child's service plan calls for services to facilitate achievement of the permanency goal, the court hearing the action under Article II of the Juvenile Court Act of 1987 may order the Department to provide the services set out in the plan, if those services are not provided with reasonable promptness and if those services are available.

The Department shall notify the child and the child's family of the Department's responsibility to offer and provide family preservation services as identified in the service plan. The child and the child's family shall be eligible for services as soon as the report is determined to be "indicated". The Department may offer services to any child or family with respect to whom a report of suspected child abuse or neglect has been filed, prior to concluding its investigation under Section 7.12 of the Abused and Neglected Child Reporting Act. However, the child's or family's willingness to accept services shall not be considered in the investigation. The Department may also provide services to any child or family who is the subject of any report of suspected child abuse or neglect or may refer such child or family to services available from other agencies in the community, even if the report is determined to be unfounded, if the conditions in the child's or family's home are reasonably likely to subject the child or family to future reports of suspected child abuse or neglect. Acceptance of such services shall be voluntary. The Department may also provide services to any child or family after completion of a family assessment, as an alternative to an investigation, as provided under the "differential response program" provided for in subsection (a-5) of Section 7.4 of the Abused and Neglected Child Reporting Act.

The Department may, at its discretion except for those children also adjudicated neglected or dependent, accept for care and training any child who has been adjudicated addicted, as a truant minor in need of supervision or as a minor requiring authoritative intervention, under the Juvenile Court Act or the Juvenile Court Act of 1987, but no such child shall be committed to the Department by any court without the approval of the Department. On and after January 1, 2015 (the effective date of Public Act 98-803) and before January 1, 2017, a minor charged with a criminal offense under the Criminal Code of 1961 or the Criminal Code of 2012 or adjudicated delinquent shall not be placed in the custody of or committed to the Department by any court, except (i) a minor less than 16 years of age committed to the Department under Section 5-710 of the Juvenile Court Act of 1987, (ii) a minor for whom an independent basis of abuse, neglect, or dependency exists, which must be defined by departmental rule, or (iii) a minor for whom the court has granted a supplemental petition to reinstate wardship pursuant to subsection (2) of Section 2-33 of the Juvenile Court Act of 1987. On and after January 1, 2017, a minor charged with a criminal offense under the Criminal Code of 1961 or the Criminal Code of 2012 or adjudicated delinquent shall not be placed in the custody of or committed to the Department by any court, except (i) a minor less than 15 years of age committed to the Department under Section 5-710 of the Juvenile Court Act of 1987, (ii) a minor for whom

an independent basis of abuse, neglect, or dependency exists, which must be defined by departmental rule, or (iii) a minor for whom the court has granted a supplemental petition to reinstate wardship pursuant to subsection (2) of Section 2-33 of the Juvenile Court Act of 1987. An independent basis exists when the allegations or adjudication of abuse, neglect, or dependency do not arise from the same facts, incident, or circumstances which give rise to a charge or adjudication of delinquency. The Department shall assign a caseworker to attend any hearing involving a youth in the care and custody of the Department who is placed on aftercare release, including hearings involving sanctions for violation of aftercare release conditions and aftercare release revocation hearings.

As soon as is possible ~~after August 7, 2009 (the effective date of Public Act 96-134)~~, the Department shall develop and implement a special program of family preservation services to support intact, relative, foster, and adoptive families who are experiencing extreme hardships due to the difficulty and stress of caring for a child who has been diagnosed with a pervasive developmental disorder if the Department determines that those services are necessary to ensure the health and safety of the child. The Department may offer services to any family whether or not a report has been filed under the Abused and Neglected Child Reporting Act. The Department may refer the child or family to services available from other agencies in the community if the conditions in the child's or family's home are reasonably likely to subject the child or family to future reports of suspected child abuse or neglect. Acceptance of these services shall be voluntary. The Department shall develop and implement a public information campaign to alert health and social service providers and the general public about these special family preservation services. The nature and scope of the services offered and the number of families served under the special program implemented under this paragraph shall be determined by the level of funding that the Department annually allocates for this purpose. The term "pervasive developmental disorder" under this paragraph means a neurological condition, including, but not limited to, Asperger's Syndrome and autism, as defined in the most recent edition of the Diagnostic and Statistical Manual of Mental Disorders of the American Psychiatric Association.

(l-1) The General Assembly recognizes that the best interests of the child require that the child be placed in the most permanent living arrangement that is an appropriate option for the child, consistent with the child's best interest, using the factors set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987 as soon as is practically possible. To achieve this goal, the General Assembly directs the Department of Children and Family Services to conduct concurrent planning so that permanency may occur at the earliest opportunity. Permanent living arrangements may include prevention of placement of a child outside the home of the family when the child can be cared for at home without endangering the child's health or safety; reunification with the family, when safe and appropriate, if temporary placement is necessary; or movement of the child toward the most appropriate ~~permanent~~ living arrangement and ~~permanent~~ legal status.

When determining reasonable efforts to be made with respect to a child, as described in this subsection, and in making such reasonable efforts, the child's health and safety shall be the paramount concern.

When a child is placed in foster care, the Department shall ensure and document that reasonable efforts were made to prevent or eliminate the need to remove the child from the child's home. The Department must make reasonable efforts to reunify the family when temporary placement of the child occurs unless otherwise required, pursuant to the Juvenile Court Act of 1987. At any time after the dispositional hearing where the Department believes that further reunification services would be ineffective, it may request a finding from the court that reasonable efforts are no longer appropriate. The Department is not required to provide further reunification services after such a finding.

A decision to place a child in substitute care shall be made with considerations of the child's health, safety, and best interests. The Department shall make diligent efforts to place the child with a relative, document those diligent efforts, and document reasons for any failure or inability to secure such a relative placement. If the primary issue preventing an emergency placement of a child with a relative is a lack of resources, including, but not limited to, concrete goods, safety modifications, and services, the Department shall make diligent efforts to assist the relative in obtaining the necessary resources. No later than July 1, 2025, the Department shall adopt rules defining what is diligent and necessary in providing supports to potential relative placements. At the time of placement, consideration should also be given so that if reunification fails or is delayed, the placement has the potential to be an appropriate permanent placement ~~made is the best available placement to provide permanency~~ for the child.

The Department shall adopt rules addressing concurrent planning for reunification and permanency. The Department shall consider the following factors when determining appropriateness of concurrent planning:

(1) the likelihood of prompt reunification;

(2) the past history of the family;

(3) the barriers to reunification being addressed by the family;

(4) the level of cooperation of the family;

(4.5) the child's wishes;

(5) the caregivers' ~~foster parents'~~ willingness to work with the family to reunite;

(6) the willingness and ability of the caregivers' ~~foster family~~ to provide a permanent placement ~~an adoptive home or long-term placement~~;

(7) the age of the child;

(8) placement of siblings; and ~~.~~

(9) the wishes of the parent or parents unless the parental preferences are contrary to the best interests of the child.

(m) The Department may assume temporary custody of any child if:

(1) it has received a written consent to such temporary custody signed by the parents of the child or by the parent having custody of the child if the parents are not living together or by the guardian or custodian of the child if the child is not in the custody of either parent, or

(2) the child is found in the State and neither a parent, guardian nor custodian of the child can be located.

If the child is found in the child's residence without a parent, guardian, custodian, or responsible caretaker, the Department may, instead of removing the child and assuming temporary custody, place an authorized representative of the Department in that residence until such time as a parent, guardian, or custodian enters the home and expresses a willingness and apparent ability to ensure the child's health and safety and resume permanent charge of the child, or until a relative enters the home and is willing and able to ensure the child's health and safety and assume charge of the child until a parent, guardian, or custodian enters the home and expresses such willingness and ability to ensure the child's safety and resume permanent charge. After a caretaker has remained in the home for a period not to exceed 12 hours, the Department must follow those procedures outlined in Section 2-9, 3-11, 4-8, or 5-415 of the Juvenile Court Act of 1987.

The Department shall have the authority, responsibilities and duties that a legal custodian of the child would have pursuant to subsection (9) of Section 1-3 of the Juvenile Court Act of 1987. Whenever a child is taken into temporary custody pursuant to an investigation under the Abused and Neglected Child Reporting Act, or pursuant to a referral and acceptance under the Juvenile Court Act of 1987 of a minor in limited custody, the Department, during the period of temporary custody and before the child is brought before a judicial officer as required by Section 2-9, 3-11, 4-8, or 5-415 of the Juvenile Court Act of 1987, shall have the authority, responsibilities and duties that a legal custodian of the child would have under subsection (9) of Section 1-3 of the Juvenile Court Act of 1987.

The Department shall ensure that any child taken into custody is scheduled for an appointment for a medical examination.

A parent, guardian, or custodian of a child in the temporary custody of the Department who would have custody of the child if the child were not in the temporary custody of the Department may deliver to the Department a signed request that the Department surrender the temporary custody of the child. The Department may retain temporary custody of the child for 10 days after the receipt of the request, during which period the Department may cause to be filed a petition pursuant to the Juvenile Court Act of 1987. If a petition is so filed, the Department shall retain temporary custody of the child until the court orders otherwise. If a petition is not filed within the 10-day period, the child shall be surrendered to the custody of the requesting parent, guardian, or custodian not later than the expiration of the 10-day period, at which time the authority and duties of the Department with respect to the temporary custody of the child shall terminate.

(m-1) The Department may place children under 18 years of age in a secure child care facility licensed by the Department that cares for children who are in need of secure living arrangements for their health, safety, and well-being after a determination is made by the facility director and the Director or the Director's designate prior to admission to the facility subject to Section 2-27.1 of the Juvenile Court Act of 1987. This subsection (m-1) does not apply to a child who is subject to placement in a correctional facility operated pursuant to Section 3-15-2 of the Unified Code of Corrections, unless the child is a youth in care

who was placed in the care of the Department before being subject to placement in a correctional facility and a court of competent jurisdiction has ordered placement of the child in a secure care facility.

(n) The Department may place children under 18 years of age in licensed child care facilities when in the opinion of the Department, appropriate services aimed at family preservation have been unsuccessful and cannot ensure the child's health and safety or are unavailable and such placement would be for their best interest. Payment for board, clothing, care, training and supervision of any child placed in a licensed child care facility may be made by the Department, by the parents or guardians of the estates of those children, or by both the Department and the parents or guardians, except that no payments shall be made by the Department for any child placed in a licensed child care facility for board, clothing, care, training, and supervision of such a child that exceed the average per capita cost of maintaining and of caring for a child in institutions for dependent or neglected children operated by the Department. However, such restriction on payments does not apply in cases where children require specialized care and treatment for problems of severe emotional disturbance, physical disability, social adjustment, or any combination thereof and suitable facilities for the placement of such children are not available at payment rates within the limitations set forth in this Section. All reimbursements for services delivered shall be absolutely inalienable by assignment, sale, attachment, or garnishment or otherwise.

(n-1) The Department shall provide or authorize child welfare services, aimed at assisting minors to achieve sustainable self-sufficiency as independent adults, for any minor eligible for the reinstatement of wardship pursuant to subsection (2) of Section 2-33 of the Juvenile Court Act of 1987, whether or not such reinstatement is sought or allowed, provided that the minor consents to such services and has not yet attained the age of 21. The Department shall have responsibility for the development and delivery of services under this Section. An eligible youth may access services under this Section through the Department of Children and Family Services or by referral from the Department of Human Services. Youth participating in services under this Section shall cooperate with the assigned case manager in developing an agreement identifying the services to be provided and how the youth will increase skills to achieve self-sufficiency. A homeless shelter is not considered appropriate housing for any youth receiving child welfare services under this Section. The Department shall continue child welfare services under this Section to any eligible minor until the minor becomes 21 years of age, no longer consents to participate, or achieves self-sufficiency as identified in the minor's service plan. The Department of Children and Family Services shall create clear, readable notice of the rights of former foster youth to child welfare services under this Section and how such services may be obtained. The Department of Children and Family Services and the Department of Human Services shall disseminate this information statewide. The Department shall adopt regulations describing services intended to assist minors in achieving sustainable self-sufficiency as independent adults.

(o) The Department shall establish an administrative review and appeal process for children and families who request or receive child welfare services from the Department. Youth in care who are placed by private child welfare agencies, and caregivers ~~foster families~~ with whom those youth are placed, shall be afforded the same procedural and appeal rights as children and families in the case of placement by the Department, including the right to an initial review of a private agency decision by that agency. The Department shall ensure that any private child welfare agency, which accepts youth in care for placement, affords those rights to children and caregivers with whom those children are placed ~~foster families~~. The Department shall accept for administrative review and an appeal hearing a complaint made by (i) a child or caregiver with whom the child is placed ~~foster family~~ concerning a decision following an initial review by a private child welfare agency or (ii) a prospective adoptive parent who alleges a violation of subsection (j-5) of this Section. An appeal of a decision concerning a change in the placement of a child shall be conducted in an expedited manner. A court determination that a current ~~foster home~~ placement is necessary and appropriate under Section 2-28 of the Juvenile Court Act of 1987 does not constitute a judicial determination on the merits of an administrative appeal, filed by a former caregiver ~~foster parent~~, involving a change of placement decision. No later than July 1, 2025, the Department shall adopt rules to develop a reconsideration process to review: a denial of certification of a relative, a denial of placement with a relative, and a denial of visitation with an identified relative. Rules shall include standards and criteria for reconsideration that incorporate the best interests of the child under subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987, address situations where multiple relatives seek certification, and provide that all rules regarding placement changes shall be followed. The rules shall outline the essential elements of each form used in the implementation and enforcement of the provisions of this amendatory Act of the 103rd General Assembly.

(p) (Blank).

(q) The Department may receive and use, in their entirety, for the benefit of children any gift, donation, or bequest of money or other property which is received on behalf of such children, or any financial benefits to which such children are or may become entitled while under the jurisdiction or care of the Department, except that the benefits described in Section 5.46 must be used and conserved consistent with the provisions under Section 5.46.

The Department shall set up and administer no-cost, interest-bearing accounts in appropriate financial institutions for children for whom the Department is legally responsible and who have been determined eligible for Veterans' Benefits, Social Security benefits, assistance allotments from the armed forces, court ordered payments, parental voluntary payments, Supplemental Security Income, Railroad Retirement payments, Black Lung benefits, or other miscellaneous payments. Interest earned by each account shall be credited to the account, unless disbursed in accordance with this subsection.

In disbursing funds from children's accounts, the Department shall:

(1) Establish standards in accordance with State and federal laws for disbursing money from children's accounts. In all circumstances, the Department's Guardianship Administrator or the Guardianship Administrator's designee must approve disbursements from children's accounts. The Department shall be responsible for keeping complete records of all disbursements for each account for any purpose.

(2) Calculate on a monthly basis the amounts paid from State funds for the child's board and care, medical care not covered under Medicaid, and social services; and utilize funds from the child's account, as covered by regulation, to reimburse those costs. Monthly, disbursements from all children's accounts, up to 1/12 of $13,000,000, shall be deposited by the Department into the General Revenue Fund and the balance over 1/12 of $13,000,000 into the DCFS Children's Services Fund.

(3) Maintain any balance remaining after reimbursing for the child's costs of care, as specified in item (2). The balance shall accumulate in accordance with relevant State and federal laws and shall be disbursed to the child or the child's guardian or to the issuing agency.

(r) The Department shall promulgate regulations encouraging all adoption agencies to voluntarily forward to the Department or its agent names and addresses of all persons who have applied for and have been approved for adoption of a hard-to-place child or child with a disability and the names of such children who have not been placed for adoption. A list of such names and addresses shall be maintained by the Department or its agent, and coded lists which maintain the confidentiality of the person seeking to adopt the child and of the child shall be made available, without charge, to every adoption agency in the State to assist the agencies in placing such children for adoption. The Department may delegate to an agent its duty to maintain and make available such lists. The Department shall ensure that such agent maintains the confidentiality of the person seeking to adopt the child and of the child.

(s) The Department of Children and Family Services may establish and implement a program to reimburse caregivers ~~Department and private child welfare agency foster parents~~ licensed, certified, or otherwise approved by the Department of Children and Family Services for damages sustained by the caregivers ~~foster parents~~ as a result of the malicious or negligent acts of ~~foster~~ children placed by the Department, as well as providing third party coverage for such caregivers ~~foster parents~~ with regard to actions of ~~foster~~ children placed by the Department to other individuals. Such coverage will be secondary to the caregiver's ~~foster parent~~ liability insurance policy, if applicable. The program shall be funded through appropriations from the General Revenue Fund, specifically designated for such purposes.

(t) The Department shall perform home studies and investigations and shall exercise supervision over visitation as ordered by a court pursuant to the Illinois Marriage and Dissolution of Marriage Act or the Adoption Act only if:

(1) an order entered by an Illinois court specifically directs the Department to perform such services; and

(2) the court has ordered one or both of the parties to the proceeding to reimburse the Department for its reasonable costs for providing such services in accordance with Department rules, or has determined that neither party is financially able to pay.

The Department shall provide written notification to the court of the specific arrangements for supervised visitation and projected monthly costs within 60 days of the court order. The Department shall send to the court information related to the costs incurred except in cases where the court has determined the parties are financially unable to pay. The court may order additional periodic reports as appropriate.

(u) In addition to other information that must be provided, whenever the Department places a child with a prospective adoptive parent or parents, in a licensed foster home, group home, or child care institution, ~~or~~ in a relative home, or in a certified relative caregiver home, the Department shall provide to the caregiver, appropriate facility staff, or prospective adoptive parent or parents ~~or other caretaker~~:

(1) available detailed information concerning the child's educational and health history, copies of immunization records (including insurance and medical card information), a history of the child's previous placements, if any, and reasons for placement changes excluding any information that identifies or reveals the location of any previous caregiver or adoptive parents ~~caretaker~~;

(2) a copy of the child's portion of the client service plan, including any visitation arrangement, and all amendments or revisions to it as related to the child; and

(3) information containing details of the child's individualized educational plan when the child is receiving special education services.

The caregiver, appropriate facility staff, or prospective adoptive parent or parents, ~~caretaker~~ shall be informed of any known social or behavioral information (including, but not limited to, criminal background, fire setting, perpetuation of sexual abuse, destructive behavior, and substance abuse) necessary to care for and safeguard the children to be placed or currently in the home or setting. The Department may prepare a written summary of the information required by this paragraph, which may be provided to the caregiver, appropriate facility staff, or ~~foster or~~ prospective adoptive parent in advance of a placement. The caregiver, appropriate facility staff, ~~foster~~ or prospective adoptive parent may review the supporting documents in the child's file in the presence of casework staff. In the case of an emergency placement, casework staff shall at least provide known information verbally, if necessary, and must subsequently provide the information in writing as required by this subsection.

The information described in this subsection shall be provided in writing. In the case of emergency placements when time does not allow prior review, preparation, and collection of written information, the Department shall provide such information as it becomes available. Within 10 business days after placement, the Department shall obtain from the caregiver, appropriate facility staff, or prospective adoptive parent or parents ~~or other caretaker~~ a signed verification of receipt of the information provided. Within 10 business days after placement, the Department shall provide to the child's guardian ad litem a copy of the information provided to the caregiver, appropriate facility staff, or prospective adoptive parent or parents ~~or other caretaker~~. The information provided to the caregiver, appropriate facility staff, or prospective adoptive parent or parents ~~or other caretaker~~ shall be reviewed and approved regarding accuracy at the supervisory level.

(u-5) Beginning July 1, 2025, certified relative caregiver homes under Section 3.4 of the Child Care Act of 1969 shall be eligible to receive foster care maintenance payments from the Department in an amount no less than payments made to licensed foster family homes. Beginning July 1, 2025, relative homes providing care to a child placed by the Department that are not a certified relative caregiver home under Section 3.4 of the Child Care Act of 1969 or a licensed foster family home shall be eligible to receive payments from the Department in an amount no less 90% of the payments made to licensed foster family homes and certified relative caregiver homes. ~~Effective July 1, 1995, only foster care placements licensed as foster family homes pursuant to the Child Care Act of 1969 shall be eligible to receive foster care payments from the Department. Relative caregivers who, as of July 1, 1995, were approved pursuant to approved relative placement rules previously promulgated by the Department at 89 Ill. Adm. Code 335 and had submitted an application for licensure as a foster family home may continue to receive foster care payments only until the Department determines that they may be licensed as a foster family home or that their application for licensure is denied or until September 30, 1995, whichever occurs first.~~

(u-6) To assist relative and certified relative caregivers, no later than July 1, 2025, the Department shall adopt rules to implement a relative support program, as follows:

(1) For relative and certified relative caregivers, the Department is authorized to reimburse or prepay reasonable expenditures to remedy home conditions necessary to fulfill the home safety-related requirements of relative caregiver homes.

(2) The Department may provide short-term emergency funds to relative and certified relative caregiver homes experiencing extreme hardships due to the difficulty and stress associated with adding youth in care as new household members.

(3) Consistent with federal law, the Department shall include in any State Plan made in accordance with the Adoption Assistance and Child Welfare Act of 1980, Titles IV-E and XIX of the Social Security Act, and any other applicable federal laws the provision of kinship navigator program

services. The Department shall apply for and administer all relevant federal aid in accordance with law. Federal funds acquired for the kinship navigator program shall be used for the development, implementation, and operation of kinship navigator program services. The kinship navigator program services may provide information, referral services, support, and assistance to relative and certified relative caregivers of youth in care to address their unique needs and challenges. Until the Department is approved to receive federal funds for these purposes, the Department shall publicly post on the Department's website semi-annual updates regarding the Department's progress in pursuing federal funding. Whenever the Department publicly posts these updates on its website, the Department shall notify the General Assembly through the General Assembly's designee.

(u-7) To support finding permanency for children through subsidized guardianship and adoption and to prevent disruption in guardianship and adoptive placements, the Department shall establish and maintain accessible subsidized guardianship and adoption support services for all children under 18 years of age placed in guardianship or adoption who, immediately preceding the guardianship or adoption, were in the custody or guardianship of the Department under Article II of the Juvenile Court Act of 1987.

The Department shall establish and maintain a toll-free number to respond to requests from the public about its subsidized guardianship and adoption support services under this subsection and shall staff the toll-free number so that calls are answered on a timely basis, but in no event more than one business day after the receipt of a request. These requests from the public may be made anonymously. To meet this obligation, the Department may utilize the same toll-free number the Department operates to respond to post-adoption requests under subsection (b-5) of Section 18.9 of the Adoption Act. The Department shall publicize information about the Department's subsidized guardianship support services and toll-free number as follows:

(1) it shall post information on the Department's website;

(2) it shall provide the information to every licensed child welfare agency and any entity providing subsidized guardianship support services in Illinois courts;

(3) it shall reference such information in the materials the Department provides to caregivers pursuing subsidized guardianship to inform them of their rights and responsibilities under the Child Care Act of 1969 and this Act;

(4) it shall provide the information, including the Department's Post Adoption and Guardianship Services booklet, to eligible caregivers as part of its guardianship training and at the time they are presented with the Permanency Commitment form;

(5) it shall include, in each annual notification letter mailed to subsidized guardians, a short, 2-sided flier or news bulletin in plain language that describes access to post-guardianship services, how to access services under the Family Support Program, formerly known as the Individual Care Grant Program, the webpage address to the Post Adoption and Guardianship Services booklet, information on how to request that a copy of the booklet be mailed; and

(6) it shall ensure that kinship navigator programs of this State, when established, have this information to include in materials the programs provide to caregivers.

No later than July 1, 2026, the Department shall provide a mechanism for the public to make information requests by electronic means.

The Department shall review and update annually all information relating to its subsidized guardianship support services, including its Post Adoption and Guardianship Services booklet, to include updated information on Family Support Program services eligibility and subsidized guardianship support services that are available through the medical assistance program established under Article V of the Illinois Public Aid Code or any other State program for mental health services. The Department and the Department of Healthcare and Family Services shall coordinate their efforts in the development of these resources.

Every licensed child welfare agency and any entity providing kinship navigator programs funded by the Department shall provide the Department's website address and link to the Department's subsidized guardianship support services information set forth in subsection (d), including the Department's toll-free number, to every relative who is or will be providing guardianship placement for a child placed by the Department.

(v) The Department shall access criminal history record information as defined in the Illinois Uniform Conviction Information Act and information maintained in the adjudicatory and dispositional record system as defined in Section 2605-355 of the Illinois State Police Law if the Department determines the information is necessary to perform its duties under the Abused and Neglected Child Reporting Act, the Child Care Act of 1969, and the Children and Family Services Act. The Department shall provide for interactive

computerized communication and processing equipment that permits direct on-line communication with the Illinois State Police's central criminal history data repository. The Department shall comply with all certification requirements and provide certified operators who have been trained by personnel from the Illinois State Police. In addition, one Office of the Inspector General investigator shall have training in the use of the criminal history information access system and have access to the terminal. The Department of Children and Family Services and its employees shall abide by rules and regulations established by the Illinois State Police relating to the access and dissemination of this information.

(v-1) Prior to final approval for placement of a child with a foster or adoptive parent, the Department shall conduct a criminal records background check of the prospective foster or adoptive parent, including fingerprint-based checks of national crime information databases. Final approval for placement shall not be granted if the record check reveals a felony conviction for child abuse or neglect, for spousal abuse, for a crime against children, or for a crime involving violence, including rape, sexual assault, or homicide, but not including other physical assault or battery, or if there is a felony conviction for physical assault, battery, or a drug-related offense committed within the past 5 years.

(v-2) Prior to final approval for placement of a child with a foster or adoptive parent, the Department shall check its child abuse and neglect registry for information concerning prospective foster and adoptive parents, and any adult living in the home. If any prospective foster or adoptive parent or other adult living in the home has resided in another state in the preceding 5 years, the Department shall request a check of that other state's child abuse and neglect registry.

(v-3) Prior to the final approval of final placement of a related child in a certified relative caregiver home as defined in Section 2.37 of the Child Care Act of 1969, the Department shall ensure that the background screening meets the standards required under subsection (c) of Section 3.4 of the Child Care Act of 1969.

(v-4) Prior to final approval for placement of a child with a relative, as defined in Section 4d of this Act, who is not a licensed foster parent, has declined to seek approval to be a certified relative caregiver, or was denied approval as a certified relative caregiver, the Department shall:

(i) check the child abuse and neglect registry for information concerning the prospective relative caregiver and any other adult living in the home. If any prospective relative caregiver or other adult living in the home has resided in another state in the preceding 5 years, the Department shall request a check of that other state's child abuse and neglect registry; and

(ii) conduct a criminal records background check of the prospective relative caregiver and all other adults living in the home, including fingerprint-based checks of national crime information databases. Final approval for placement shall not be granted if the record check reveals a felony conviction for child abuse or neglect, for spousal abuse, for a crime against children, or for a crime involving violence, including rape, sexual assault, or homicide, but not including other physical assault or battery, or if there is a felony conviction for physical assault, battery, or a drug-related offense committed within the past 5 years; provided however, that the Department is empowered to grant a waiver as the Department may provide by rule, and the Department approves the request for the waiver based on a comprehensive evaluation of the caregiver and household members and the conditions relating to the safety of the placement.

No later than July 1, 2025, the Department shall adopt rules or revise existing rules to effectuate the changes made to this subsection (v-4). The rules shall outline the essential elements of each form used in the implementation and enforcement of the provisions of this amendatory Act of the 103rd General Assembly.

(w) (Blank). ~~Within 120 days of August 20, 1995 (the effective date of Public Act 89-392), the Department shall prepare and submit to the Governor and the General Assembly, a written plan for the development of in-state licensed secure child care facilities that care for children who are in need of secure living arrangements for their health, safety, and well being. For purposes of this subsection, secure care facility shall mean a facility that is designed and operated to ensure that all entrances and exits from the facility, a building or a distinct part of the building, are under the exclusive control of the staff of the facility, whether or not the child has the freedom of movement within the perimeter of the facility, building, or distinct part of the building. The plan shall include descriptions of the types of facilities that are needed in Illinois; the cost of developing these secure care facilities; the estimated number of placements; the potential cost savings resulting from the movement of children currently out-of-state who are projected to be returned to Illinois; the necessary geographic distribution of these facilities in Illinois; and a proposed timetable for development of such facilities.~~

(x) The Department shall conduct annual credit history checks to determine the financial history of children placed under its guardianship pursuant to the Juvenile Court Act of 1987. The Department shall conduct such credit checks starting when a youth in care turns 12 years old and each year thereafter for the duration of the guardianship as terminated pursuant to the Juvenile Court Act of 1987. The Department shall determine if financial exploitation of the child's personal information has occurred. If financial exploitation appears to have taken place or is presently ongoing, the Department shall notify the proper law enforcement agency, the proper State's Attorney, or the Attorney General.

(y) Beginning on July 22, 2010 (the effective date of Public Act 96-1189), a child with a disability who receives residential and educational services from the Department shall be eligible to receive transition services in accordance with Article 14 of the School Code from the age of 14.5 through age 21, inclusive, notwithstanding the child's residential services arrangement. For purposes of this subsection, "child with a disability" means a child with a disability as defined by the federal Individuals with Disabilities Education Improvement Act of 2004.

(z) The Department shall access criminal history record information as defined as "background information" in this subsection and criminal history record information as defined in the Illinois Uniform Conviction Information Act for each Department employee or Department applicant. Each Department employee or Department applicant shall submit the employee's or applicant's fingerprints to the Illinois State Police in the form and manner prescribed by the Illinois State Police. These fingerprints shall be checked against the fingerprint records now and hereafter filed in the Illinois State Police and the Federal Bureau of Investigation criminal history records databases. The Illinois State Police shall charge a fee for conducting the criminal history record check, which shall be deposited into the State Police Services Fund and shall not exceed the actual cost of the record check. The Illinois State Police shall furnish, pursuant to positive identification, all Illinois conviction information to the Department of Children and Family Services.

For purposes of this subsection:

"Background information" means all of the following:

(i) Upon the request of the Department of Children and Family Services, conviction information obtained from the Illinois State Police as a result of a fingerprint-based criminal history records check of the Illinois criminal history records database and the Federal Bureau of Investigation criminal history records database concerning a Department employee or Department applicant.

(ii) Information obtained by the Department of Children and Family Services after performing a check of the Illinois State Police's Sex Offender Database, as authorized by Section 120 of the Sex Offender Community Notification Law, concerning a Department employee or Department applicant.

(iii) Information obtained by the Department of Children and Family Services after performing a check of the Child Abuse and Neglect Tracking System (CANTS) operated and maintained by the Department.

"Department employee" means a full-time or temporary employee coded or certified within the State of Illinois Personnel System.

"Department applicant" means an individual who has conditional Department full-time or part-time work, a contractor, an individual used to replace or supplement staff, an academic intern, a volunteer in Department offices or on Department contracts, a work-study student, an individual or entity licensed by the Department, or an unlicensed service provider who works as a condition of a contract or an agreement and whose work may bring the unlicensed service provider into contact with Department clients or client records.

(Source: P.A. 102-538, eff. 8-20-21; 102-558, eff. 8-20-21; 102-1014, eff. 5-27-22; 103-22, eff. 8-8-23; 103-50, eff. 1-1-24; 103-546, eff. 8-11-23; 103-605, eff. 7-1-24.)

(20 ILCS 505/6a) (from Ch. 23, par. 5006a)

Sec. 6a. Case plan.

(a) With respect to each Department client for whom the Department is providing placement service, the Department shall develop a case plan designed to stabilize the family situation and prevent placement of a child outside the home of the family when the child can be cared for at home without endangering the child's health or safety, reunify the family if temporary placement is necessary when safe and appropriate, or move the child toward an appropriate ~~the most~~ permanent living arrangement and permanent legal status, consistent with the child's best interest, using the factors set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987. Such case plan shall provide for the utilization of family preservation services as defined in Section 8.2 of the Abused and Neglected Child Reporting Act. Such case plan shall be reviewed and updated every 6 months. The Department shall ensure that incarcerated parents are able to

participate in case plan reviews via teleconference or videoconference. Where appropriate, the case plan shall include recommendations concerning alcohol or drug abuse evaluation.

If the parent is incarcerated, the case plan must address the tasks that must be completed by the parent and how the parent will participate in the administrative case review and permanency planning hearings and, wherever possible, must include treatment that reflects the resources available at the facility where the parent is confined. The case plan must provide for visitation opportunities, unless visitation is not in the best interests of the child.

(b) The Department may enter into written agreements with child welfare agencies to establish and implement case plan demonstration projects. The demonstration projects shall require that service providers develop, implement, review and update client case plans. The Department shall examine the effectiveness of the demonstration projects in promoting the family reunification or the permanent placement of each client and shall report its findings to the General Assembly no later than 90 days after the end of the fiscal year in which any such demonstration project is implemented.

(Source: P.A. 99-836, eff. 1-1-17.)

(20 ILCS 505/7) (from Ch. 23, par. 5007)

Sec. 7. Placement of children; considerations.

(a) In placing any child under this Act, the Department shall place the child, as far as possible, in the care and custody of some individual holding the same religious belief as the parents of the child, or with some child care facility which is operated by persons of like religious faith as the parents of such child.

(a-5) In placing a child under this Act, the Department shall place the child with the child's sibling or siblings under Section 7.4 of this Act unless the placement is not in each child's best interest, or is otherwise not possible under the Department's rules. If the child is not placed with a sibling under the Department's rules, the Department shall consider placements that are likely to develop, preserve, nurture, and support sibling relationships, where doing so is in each child's best interest.

(b) In placing a child under this Act, the Department shall ~~may~~ place a child with a relative if the Department determines that the relative will be able to adequately provide for the child's safety and welfare based on the factors set forth in the Department's rules governing such ~~relative~~ placements, and that the placement is consistent with the child's best interests, taking into consideration the factors set out in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987.

When the Department first assumes custody of a child, in placing that child under this Act, the Department shall make reasonable efforts to identify, locate, and provide notice to all adult grandparents and other adult relatives of the child who are ready, willing, and able to care for the child. At a minimum, these diligent efforts shall be renewed each time the child requires a placement change and it is appropriate for the child to be cared for in a home environment. The Department must document its efforts to identify, locate, and provide notice to such potential relative placements and maintain the documentation in the child's case file. The Department shall complete the following initial family finding and relative engagement efforts:

(1) The Department shall conduct an investigation in order to identify and locate all grandparents, parents of a sibling of the child, if the parent has legal custody of the sibling, adult siblings, other adult relatives of the minor including any other adult relatives suggested by the parents, and, if it is known or there is reason to know the child is an Indian child, any extended family members, as defined in Section 4 of the Indian Child Welfare Act of 1978 (25 U.S.C. 1903). The Department shall make diligent efforts to investigate the names and locations of the relatives, including, but not limited to, asking the child in an age-appropriate manner and consistent with the child's best interest about any parent, alleged parent, and relatives important to the child, and obtaining information regarding the location of the child's parents, alleged parents, and adult relatives.

As used in this subsection (b), "family finding and relative engagement" means conducting an investigation, including, but not limited to, through a computer-based search engine, to identify any person who would be eligible to be a relative caregiver as defined in Section 4d of this Act and to connect a child, consistent with the child's best interest, who may be disconnected from the child's parents, with those relatives and kin in an effort to provide family support or possible placement. If it is known or there is reason to know that the child is an Indian child, as defined in Section 4 of the Indian Child Welfare Act of 1978 (25 U.S.C. 1903), "family finding and relative engagement" also includes contacting the Indian child's tribe to identify relatives and kin. No later than July 1, 2025, the Department shall adopt rules setting forth specific criteria as to family finding and relative engagement efforts under this subsection (b) and under Section 2-27.3 of the Juvenile Court Act of

1987, including determining the manner in which efforts may or may not be appropriate, consistent with the best interests of the child.

(2) In accordance with Section 471(a)(29) of the Social Security Act, the Department shall make diligent efforts to provide all adult relatives who are located with written notification and oral notification, in person or by telephone, of all the following information:

(i) the minor has been removed from the custody of the minor's parent or guardian; and

(ii) an explanation of the various options to participate in the care and placement of the minor and support for the minor's family, including any options that may expire by failing to respond. The notice shall provide information about providing care for the minor while the family receives reunification services with the goal of returning the child to the parent or guardian, how to become a certified relative caregiver home, and additional services and support that are available in substitute care. The notice shall also include information regarding, adoption and subsidized guardianship assistance options, health care coverage for youth in care under the medical assistance program established under Article V of the Illinois Public Aid Code, and other options for contact with the minor, including, but not limited to, visitation. Upon establishing the Department's kinship navigator program, the notice shall also include information regarding that benefit.

No later than July 1, 2025, the Department shall adopt or amend existing rules to implement the requirements of this subsection, including what constitutes "diligent efforts" and when exceptions, consistent with federal law, are appropriate.

(b-5)(1) If the Department determines that a placement with any identified relative is not in the child's best interests or that the relative does not meet the requirements to be a relative caregiver, as set forth in Department rules or by statute, the Department must document the basis for that decision, ~~and~~ maintain the documentation in the child's case file, inform the identified relative of the relative's right to reconsideration of the decision to deny placement with the identified relative, provide the identified relative with a description of the reconsideration process established in accordance with subsection (o) of Section 5 of this Act, and report this information to the court in accordance with the requirements of Section 2-27.3 of the Juvenile Court Act of 1987.

If, pursuant to the Department's rules, any person files an administrative appeal of the Department's decision not to place a child with a relative, it is the Department's burden to prove that the decision is consistent with the child's best interests. The Department shall report information related to these appeals pursuant to Section 46 of this Act.

When the Department determines that the child requires placement in an environment, other than a home environment, the Department shall continue to make reasonable efforts to identify and locate relatives to serve as visitation resources for the child and potential future placement resources, unless excused by the court, as outlined in Section 2-27.3 of the Juvenile Court Act of 1987. ~~except when the Department determines that those efforts would be futile or inconsistent with the child's best interests.~~

If the Department determines that efforts to identify and locate relatives would be futile or inconsistent with the child's best interests, the Department shall document the basis of its determination and maintain the documentation in the child's case file.

If the Department determines that an individual or a group of relatives are inappropriate to serve as visitation resources or possible placement resources, the Department shall document the basis of its determination, ~~and~~ maintain the documentation in the child's case file, inform the identified relative of the relative's right to a reconsideration of the decision to deny visitation with the identified relative, provide the identified relative with a description of the reconsideration process established in accordance with subsection (o) of Section 5 of this Act, and report this information to the court in accordance with the requirements of Section 2-27.3 of the Juvenile Court Act of 1987.

When the Department determines that an individual or a group of relatives are appropriate to serve as visitation resources or possible future placement resources, the Department shall document the basis of its determination, maintain the documentation in the child's case file, create a visitation or transition plan, or both, and incorporate the visitation or transition plan, or both, into the child's case plan. The Department shall report this information to the court as part of the Department's family finding and relative engagement efforts required under Section 2-27.3 of the Juvenile Court Act of 1987. For the purpose of this subsection, any determination as to the child's best interests shall include consideration of the factors set out in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987.

(2) The Department may initially ~~not~~ place a child in a foster family home as defined under Section 2.17 of the Child Care Act of 1969 or a certified relative caregiver home as defined under Section 4d of this Act. Initial placement may also be made with a relative who is not yet a certified relative caregiver if all of the following conditions are met:

(A) The prospective relative caregiver and all other adults in the home must authorize and submit to a background screening that includes the components set forth in subsection (c) of Section 3.4 of the Child Care Act of 1969. If the results of a check of the Law Enforcement Agencies Data System (LEADS) identifies a prior criminal conviction of (i) the prospective relative caregiver for an offense not prohibited under subsection (c) of Section 3.4 of the Child Care Act of 1969 or (ii) any other adult in the home for a felony offense, the Department shall thoroughly investigate and evaluate the criminal history, including an assessment of the person's character and the impact that the criminal history has on the prospective relative caregiver's ability to parent the child. The investigation must consider the type of crime, the number of crimes, the nature of the offense, the age of the person at the time of the crime, the length of time that has elapsed since the last conviction, the relationship of the crime to the ability to care for children, the role that the person will have with the child, and any evidence of rehabilitation. Initial placement may not be made if the results of a check of the Law Enforcement Agencies Data System (LEADS) identifies a prior criminal conviction of the prospective relative caregiver for an offense prohibited under subsection (c) of Section 3.4 of the Child Care Act of 1969; however, a waiver may be granted for placement of the child in accordance with subsection (v-4) of Section 5.

(B) The home safety and needs assessment requirements set forth in paragraph (1) of subsection (b) of Section 3.4 of the Child Care Act of 1969 are satisfied.

(C) The prospective relative caregiver is able to meet the physical, emotional, medical, and educational needs of the specific child or children being placed by the Department.

No later than July 1, 2025, the Department shall adopt rules or amend existing rules to implement the provisions of this subsection (b-5). The rules shall outline the essential elements of each form used in the implementation and enforcement of the provisions of this amendatory Act of the 103rd General Assembly.

~~with a relative, with the exception of certain circumstances which may be waived as defined by the Department in rules, if the results of a check of the Law Enforcement Agencies Data System (LEADS) identifies a prior criminal conviction of the relative or any adult member of the relative's household for any of the following offenses under the Criminal Code of 1961 or the Criminal Code of 2012:~~

~~(1) murder;~~

~~(1.1) solicitation of murder;~~

~~(1.2) solicitation of murder for hire;~~

~~(1.3) intentional homicide of an unborn child;~~

~~(1.4) voluntary manslaughter of an unborn child;~~

~~(1.5) involuntary manslaughter;~~

~~(1.6) reckless homicide;~~

~~(1.7) concealment of a homicidal death;~~

~~(1.8) involuntary manslaughter of an unborn child;~~

~~(1.9) reckless homicide of an unborn child;~~

~~(1.10) drug-induced homicide;~~

~~(2) a sex offense under Article 11, except offenses described in Sections 11-7, 11-8, 11-12, 11-13, 11-35, 11-40, and 11-45;~~

~~(3) kidnapping;~~

~~(3.1) aggravated unlawful restraint;~~

~~(3.2) forcible detention;~~

~~(3.3) aiding and abetting child abduction;~~

~~(4) aggravated kidnapping;~~

~~(5) child abduction;~~

~~(6) aggravated battery of a child as described in Section 12-4.3 or subdivision (b)(1) of Section 12-3.05;~~

~~(7) criminal sexual assault;~~

~~(8) aggravated criminal sexual assault;~~

~~(8.1) predatory criminal sexual assault of a child;~~

~~(9) criminal sexual abuse;~~

~~(10) aggravated sexual abuse;~~

~~(11) heinous battery as described in Section 12-4.1 or subdivision (a)(2) of Section 12-3.05;~~

~~(12) aggravated battery with a firearm as described in Section 12-4.2 or subdivision (e)(1), (e)(2), (e)(3), or (e)(4) of Section 12-3.05;~~

~~(13) tampering with food, drugs, or cosmetics;~~

~~(14) drug-induced infliction of great bodily harm as described in Section 12-4.7 or subdivision (g)(1) of Section 12-3.05;~~

~~(15) aggravated stalking;~~

~~(16) home invasion;~~

~~(17) vehicular invasion;~~

~~(18) criminal transmission of HIV;~~

~~(19) criminal abuse or neglect of an elderly person or person with a disability as described in Section 12-21 or subsection (b) of Section 12-4.4a;~~

~~(20) child abandonment;~~

~~(21) endangering the life or health of a child;~~

~~(22) ritual mutilation;~~

~~(23) ritualized abuse of a child;~~

~~(24) an offense in any other state the elements of which are similar and bear a substantial relationship to any of the foregoing offenses.~~

No later than July 1, 2025, relative caregiver payments shall be made to relative caregiver homes as provided under Section 5 of this Act. ~~For the purpose of this subsection, "relative" shall include any person, 21 years of age or over, other than the parent, who (i) is currently related to the child in any of the following ways by blood or adoption: grandparent, sibling, great-grandparent, parent's sibling, sibling's child, first cousin, second cousin, godparent, or grandparent's sibling; or (ii) is the spouse of such a relative; or (iii) is the child's step-parent, or adult step-sibling; or (iv) is a fictive kin; "relative" also includes a person related in any of the foregoing ways to a sibling of a child, even though the person is not related to the child, when the child and the child's sibling are placed together with that person. For children who have been in the guardianship of the Department, have been adopted, and are subsequently returned to the temporary custody or guardianship of the Department, a "relative" may also include any person who would have qualified as a relative under this paragraph prior to the adoption, but only if the Department determines, and documents, that it would be in the child's best interests to consider this person a relative, based upon the factors for determining best interests set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987.~~ A relative with whom a child is placed pursuant to this subsection may, but is not required to, apply for licensure as a foster family home pursuant to the Child Care Act of 1969; provided, however, that as of July 1, 1995, foster care payments shall be made only to licensed foster family homes pursuant to the terms of Section 5 of this Act.

~~Notwithstanding any other provision under this subsection to the contrary, a fictive kin with whom a child is placed pursuant to this subsection shall apply for licensure as a foster family home pursuant to the Child Care Act of 1969 within 6 months of the child's placement with the fictive kin. The Department shall not remove a child from the home of a fictive kin on the basis that the fictive kin fails to apply for licensure within 6 months of the child's placement with the fictive kin, or fails to meet the standard for licensure. All other requirements established under the rules and procedures of the Department concerning the placement of a child, for whom the Department is legally responsible, with a relative shall apply. By June 1, 2015, the Department shall promulgate rules establishing criteria and standards for placement, identification, and licensure of fictive kin.~~

~~For purposes of this subsection, "fictive kin" means any individual, unrelated by birth or marriage, who:~~

~~(i) is shown to have significant and close personal or emotional ties with the child or the child's family prior to the child's placement with the individual; or~~

~~(ii) is the current foster parent of a child in the custody or guardianship of the Department pursuant to this Act and the Juvenile Court Act of 1987, if the child has been placed in the home for at least one year and has established a significant and family-like relationship with the foster parent, and the foster parent has been identified by the Department as the child's permanent connection, as defined by Department rule.~~

The provisions added to this subsection (b) by Public Act 98-846 shall become operative on and after June 1, 2015.

(c) In placing a child under this Act, the Department shall ensure that the child's health, safety, and best interests are met. In rejecting placement of a child with an identified relative, the Department shall (i) ensure that the child's health, safety, and best interests are met, (ii) inform the identified relative of the relative's right to reconsideration of the decision and provide the identified relative with a description of the reconsideration process established in accordance with subsection (o) of Section 5 of this Act, (iii) report that the Department rejected the relative placement to the court in accordance with the requirements of Section 2-27.3 of the Juvenile Court Act of 1987, and (iv) report the reason for denial in accordance with Section 46 of this Act. In evaluating the best interests of the child, the Department shall take into consideration the factors set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987.

The Department shall consider the individual needs of the child and the capacity of the prospective caregivers or prospective ~~foster or~~ adoptive parents to meet the needs of the child. When a child must be placed outside the child's home and cannot be immediately returned to the child's parents or guardian, a comprehensive, individualized assessment shall be performed of that child at which time the needs of the child shall be determined. Only if race, color, or national origin is identified as a legitimate factor in advancing the child's best interests shall it be considered. Race, color, or national origin shall not be routinely considered in making a placement decision. The Department shall make special efforts for the diligent recruitment of potential foster and adoptive families that reflect the ethnic and racial diversity of the children for whom foster and adoptive homes are needed. "Special efforts" shall include contacting and working with community organizations and religious organizations and may include contracting with those organizations, utilizing local media and other local resources, and conducting outreach activities.

(c-1) At the time of placement, the Department shall consider concurrent planning, as described in subsection (l-1) of Section 5, so that permanency may occur at the earliest opportunity. Consideration should be given so that if reunification fails or is delayed, the placement made is the best available placement to provide permanency for the child. To the extent that doing so is in the child's best interests as set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987, the Department should consider placements that will permit the child to maintain a meaningful relationship with the child's parents.

(d) The Department may accept gifts, grants, offers of services, and other contributions to use in making special recruitment efforts.

(e) The Department in placing children in relative caregiver, certified relative caregiver, adoptive, or foster care homes may not, in any policy or practice relating to the placement of children for adoption or foster care, discriminate against any child or prospective caregiver or adoptive parent ~~adoptive or foster parent~~ on the basis of race.

(Source: P.A. 103-22, eff. 8-8-23.)

(20 ILCS 505/7.3)

Sec. 7.3. Placement plan. The Department shall develop and implement a written plan for placing children. The plan shall include at least the following features:

(1) A plan for recruiting minority adoptive and foster families. The plan shall include strategies for using existing resources in minority communities, use of minority outreach staff whenever possible, use of minority foster homes for placements after birth and before adoption, and other techniques as appropriate.

(2) A plan for training adoptive and foster families of minority children.

(3) A plan for employing social workers in adoption and foster care. The plan shall include staffing goals and objectives.

(4) A plan for ensuring that adoption and foster care workers attend training offered or approved by the Department regarding the State's goal of encouraging cultural diversity and the needs of special needs children.

(5) A plan that includes policies and procedures for determining for each child requiring placement outside of the child's home, and who cannot be immediately returned to the child's parents or guardian, the placement needs of that child. In the rare instance when an individualized assessment identifies, documents, and substantiates that race, color, or national origin is a factor that needs to be considered in advancing a particular child's best interests, it shall be considered in making a placement.

(6) A plan for improving the certification of relative homes as certified relative caregiver homes, including establishing and expanding access to a kinship navigator program once established pursuant to paragraph (3) of subsection (u-6) of Section 5 of this Act, providing an effective process for ensuring relatives are informed of the benefits of relative caregiver home certification under

Section 3.4 of the Child Care Act of 1969, and tailoring relative caregiver home certification standards that are appropriately distinct from foster home licensure standards.

Beginning July 1, 2026 and every 3 years thereafter, the plans required under this Section shall be evaluated by the Department and revised based on the findings of that evaluation.

(Source: P.A. 103-22, eff. 8-8-23.)

(20 ILCS 505/46 new)

Sec. 46. Annual reports regarding relative and certified relative caregiver placements. Beginning January 1, 2026, and annually thereafter, the Department shall post on its website data from the preceding State fiscal year regarding:

(1) the number of youth in care who were adopted specifying the length of stay in out-of-home care and the number of youth in care who exited to permanency through guardianship specifying the length of stay in out-of-home care and whether the guardianship was subsidized or unsubsidized for each case;

(2) the number of youth with the permanency goal of guardianship and the number of youth with the permanency goal of adoption;

(3) the number of youth in care who moved from non-relative care to a relative placement;

(4) the number of homes that successfully became a certified relative caregiver home in accordance with Section 3.4 of the Child Care Act of 1969; and

(5) the number of reconsideration reviews of the Department's decisions not to place a child with a relative commenced in accordance with subsection (o) of Section 5 of this Act. For data related to each reconsideration review, the Department shall indicate whether the child resides in a licensed placement or in the home of a relative at the time of the reconsideration review, the reason for the Department's denial of the placement with the relative, and the outcome associated with each reconsideration review.

The Department shall include a description of the methodology the Department used to collect the information for paragraphs (1) through (5), indicate whether the Department had any difficulties collecting the information, and indicate whether there are concerns about the validity of the information. If any of the data elements required to be disclosed under this Section could reveal a youth's identity if revealed in combination with all the identifying information due to small sample size, the Department shall exclude the data elements that could be used to identify the youth so that the data can be included as part of a larger sample and report that the data was excluded for this reason.

(20 ILCS 505/55 new)

Sec. 55. Performance audits. Three years after the effective date of this amendatory Act of the 103rd General Assembly, the Auditor General shall commence a performance audit of the Department to determine whether the Department is meeting the requirements established by this amendatory Act of the 103rd General Assembly under Sections 4d, 5, 6a, 7, 7.3, 46, and 55 of this Act, Sections 2.05, 2.17, 2.36, 2.37, 2.38, 2.39, 2.40, 3.4, 4, 4.3, 7.3, and 7.4 of the Child Care Act of 1969, Sections 1-3, 1-5, 2-10, 2-13, 2-21, 2-22, 2-23, 2-27, 2-27.3, 2-28, 2-28.1, and 5-745 of the Juvenile Court Act of 1987, and Sections 4.1 and 15.1 of the Adoption Act. Within 2 years after the audit's release, the Auditor General shall commence a follow-up performance audit to determine whether the Department has implemented the recommendations contained in the initial performance audit. Upon completion of each audit, the Auditor General shall report its findings to the General Assembly. The Auditor General's reports shall include any issues or deficiencies and recommendations. The audits required by this Section shall be in accordance with and subject to the Illinois State Auditing Act.

Section 10. The Child Care Act of 1969 is amended by changing Sections 2.05, 2.17, 4, 4.3, 5, 7.3, and 7.4 and by adding Sections 2.36, 2.37, 2.38, 2.39, 2.40, and 3.4 as follows:

(225 ILCS 10/2.05) (from Ch. 23, par. 2212.05)

Sec. 2.05. "Facility for child care" or "child care facility" means any person, group of persons, agency, association, organization, corporation, institution, center, or group, whether established for gain or otherwise, who or which receives or arranges for care or placement of one or more children, unrelated to the operator of the facility, apart from the parents, with or without the transfer of the right of custody in any facility as defined in this Act, established and maintained for the care of children. "Child care facility" includes a relative, as defined in Section 2.36 ~~2.17~~ of this Act, who is licensed as a foster family home under Section 4 of this Act or provides a certified relative caregiver home, as defined in Section 2.37 of this Act.

(Source: P.A. 98-804, eff. 1-1-15.)

(225 ILCS 10/2.17) (from Ch. 23, par. 2212.17)

(Text of Section before amendment by P.A. 103-721)

Sec. 2.17. "Foster family home" means the home of an individual or family:

(1) that is licensed or approved by the state in which it is situated as a foster family home that meets the standards established for the licensing or approval; and

(2) in which a child in foster care has been placed in the care of an individual who resides with the child and who has been licensed or approved by the state to be a foster parent and:

(A) who the Department of Children and Family Services deems capable of adhering to the reasonable and prudent parent standard;

(B) who provides 24-hour substitute care for children placed away from their parents or other caretakers; and

(3) who provides the care for no more than 6 children, except the Director of Children and Family Services, pursuant to Department regulations, may waive the numerical limitation of foster children who may be cared for in a foster family home for any of the following reasons to allow: (i) a parenting youth in foster care to remain with the child of the parenting youth; (ii) siblings to remain together; (iii) a child with an established meaningful relationship with the family to remain with the family; or (iv) a family with special training or skills to provide care to a child who has a severe disability. The family's or relative's own children, under 18 years of age, shall be included in determining the maximum number of children served.

For purposes of this Section, a "relative" includes any person, 21 years of age or over, other than the parent, who (i) is currently related to the child in any of the following ways by blood or adoption: grandparent, sibling, great-grandparent, uncle, aunt, nephew, niece, first cousin, great-uncle, or great-aunt; or (ii) is the spouse of such a relative; or (iii) is a child's step-father, step-mother, or adult step-brother or step-sister; or (iv) is a fictive kin; "relative" also includes a person related in any of the foregoing ways to a sibling of a child, even though the person is not related to the child, when the child and its sibling are placed together with that person. For purposes of placement of children pursuant to Section 7 of the Children and Family Services Act and for purposes of licensing requirements set forth in Section 4 of this Act, for children under the custody or guardianship of the Department pursuant to the Juvenile Court Act of 1987, after a parent signs a consent, surrender, or waiver or after a parent's rights are otherwise terminated, and while the child remains in the custody or guardianship of the Department, the child is considered to be related to those to whom the child was related under this Section prior to the signing of the consent, surrender, or waiver or the order of termination of parental rights.

The term "foster family home" includes homes receiving children from any State-operated institution for child care; or from any agency established by a municipality or other political subdivision of the State of Illinois authorized to provide care for children outside their own homes. The term "foster family home" does not include an "adoption-only home" as defined in Section 2.23 of this Act. The types of foster family homes are defined as follows:

(a) "Boarding home" means a foster family home which receives payment for regular full-time care of a child or children.

(b) "Free home" means a foster family home other than an adoptive home which does not receive payments for the care of a child or children.

(c) "Adoptive home" means a foster family home which receives a child or children for the purpose of adopting the child or children, but does not include an adoption-only home.

(d) "Work-wage home" means a foster family home which receives a child or children who pay part or all of their board by rendering some services to the family not prohibited by the Child Labor Law or by standards or regulations of the Department prescribed under this Act. The child or children may receive a wage in connection with the services rendered the foster family.

(e) "Agency-supervised home" means a foster family home under the direct and regular supervision of a licensed child welfare agency, of the Department of Children and Family Services, of a circuit court, or of any other State agency which has authority to place children in child care facilities, and which receives no more than 8 children, unless of common parentage, who are placed and are regularly supervised by one of the specified agencies.

(f) "Independent home" means a foster family home, other than an adoptive home, which receives no more than 4 children, unless of common parentage, directly from parents, or other legally responsible persons, by independent arrangement and which is not subject to direct and regular supervision of a specified agency except as such supervision pertains to licensing by the Department.

(g) "Host home" means an emergency foster family home under the direction and regular supervision of a licensed child welfare agency, contracted to provide short-term crisis intervention services to youth served under the Comprehensive Community-Based Youth Services program, under the direction of the Department of Human Services. The youth shall not be under the custody or guardianship of the Department pursuant to the Juvenile Court Act of 1987.

(Source: P.A. 102-688, eff. 7-1-22; 103-564, eff. 11-17-23.)

(Text of Section after amendment by P.A. 103-721)

Sec. 2.17. "Foster family home" means the home of an individual or family:

(1) that is licensed or approved by the state in which it is situated as a foster family home that meets the standards established for the licensing or approval; and

(2) in which a child in foster care has been placed in the care of an individual who resides with the child and who has been licensed or approved by the state to be a foster parent and:

(A) who the Department of Children and Family Services deems capable of adhering to the reasonable and prudent parent standard;

(B) who provides 24-hour substitute care for children placed away from their parents or other caretakers; and

(3) who provides the care for no more than 6 children, except the Director of Children and Family Services, pursuant to Department regulations, may waive the numerical limitation of foster children who may be cared for in a foster family home for any of the following reasons to allow: (i) a parenting youth in foster care to remain with the child of the parenting youth; (ii) siblings to remain together; (iii) a child with an established meaningful relationship with the family to remain with the family; or (iv) a family with special training or skills to provide care to a child who has a severe disability. The family's or relative's own children, under 18 years of age, shall be included in determining the maximum number of children served.

~~For purposes of this Section, a "relative" includes any person, 21 years of age or over, other than the parent, who (i) is currently related to the child in any of the following ways by blood or adoption: grandparent, sibling, great-grandparent, uncle, aunt, nephew, niece, first cousin, great-uncle, or great-aunt; or (ii) is the spouse of such a relative; or (iii) is a child's step-father, step-mother, or adult step-brother or step-sister; or (iv) is a fictive kin; "relative" also includes a person related in any of the foregoing ways to a sibling of a child, even though the person is not related to the child, when the child and its sibling are placed together with that person. For purposes of placement of children pursuant to Section 7 of the Children and Family Services Act and for purposes of licensing requirements set forth in Section 4 of this Act, for children under the custody or guardianship of the Department pursuant to the Juvenile Court Act of 1987, after a parent signs a consent, surrender, or waiver or after a parent's rights are otherwise terminated, and while the child remains in the custody or guardianship of the Department, the child is considered to be related to those to whom the child was related under this Section prior to the signing of the consent, surrender, or waiver or the order of termination of parental rights.~~

The term "foster family home" includes homes receiving children from any State-operated institution for child care; or from any agency established by a municipality or other political subdivision of the State of Illinois authorized to provide care for children outside their own homes. The term "foster family home" does not include an "adoption-only home" as defined in Section 2.23 or a "certified relative caregiver home" as defined in Section 2.37 of this Act. The types of foster family homes are defined as follows:

(a) "Boarding home" means a foster family home which receives payment for regular full-time care of a child or children.

(b) "Free home" means a foster family home other than an adoptive home which does not receive payments for the care of a child or children.

(c) "Adoptive home" means a foster family home which receives a child or children for the purpose of adopting the child or children, but does not include an adoption-only home.

(d) "Work-wage home" means a foster family home which receives a child or children who pay part or all of their board by rendering some services to the family not prohibited by the Child Labor Law of 2024 or by standards or regulations of the Department prescribed under this Act. The child or children may receive a wage in connection with the services rendered the foster family.

(e) "Agency-supervised home" means a foster family home under the direct and regular supervision of a licensed child welfare agency, of the Department of Children and Family Services, of a circuit court, or of any other State agency which has authority to place children in child care

facilities, and which receives no more than 8 children, unless of common parentage, who are placed and are regularly supervised by one of the specified agencies.

(f) "Independent home" means a foster family home, other than an adoptive home, which receives no more than 4 children, unless of common parentage, directly from parents, or other legally responsible persons, by independent arrangement and which is not subject to direct and regular supervision of a specified agency except as such supervision pertains to licensing by the Department.

(g) "Host home" means an emergency foster family home under the direction and regular supervision of a licensed child welfare agency, contracted to provide short-term crisis intervention services to youth served under the Comprehensive Community-Based Youth Services program, under the direction of the Department of Human Services. The youth shall not be under the custody or guardianship of the Department pursuant to the Juvenile Court Act of 1987.

(Source: P.A. 102-688, eff. 7-1-22; 103-564, eff. 11-17-23; 103-721, eff. 1-1-25.)

(225 ILCS 10/2.36 new)

Sec. 2.36. Certified relative caregiver. "Certified relative caregiver" means a person responsible for the care and supervision of a child placed in a certified relative caregiver home by the Department, other than the parent, who is a relative. As used in this definition, "relative" means a person who is: (i) related to a child by blood, marriage, tribal custom, adoption, or to a child's sibling in any of the foregoing ways, even though the person is not related to the child, when the child and the child's sibling are placed together with that person or (ii) fictive kin. For children who have been in the guardianship of the Department following the termination of their parents' parental rights, been adopted or placed in subsidized or unsubsidized guardianship, and are subsequently returned to the temporary custody or guardianship of the Department, a "relative" shall include any person who would have qualified as a relative under this Section prior to the termination of the parents' parental rights if the Department determines, and documents, or the court finds that it would be in the child's best interests to consider this person a relative, based upon the factors for determining best interests set forth in subsection (4.05) of Section 1-3 of the Juvenile Court Act of 1987.

(225 ILCS 10/2.37 new)

Sec. 2.37. Certified relative caregiver home. "Certified relative caregiver home" means a placement resource meeting the standards for a certified relative caregiver home under Section 3.4 of this Act, which is eligible to receive payments from the Department under State or federal law for room and board for a child placed with a certified relative caregiver. A certified relative caregiver home is sufficient to comply with 45 CFR 1355.20.

(225 ILCS 10/2.38 new)

Sec. 2.38. Fictive kin. "Fictive kin" has the meaning ascribed to the term in Section 4d of the Children and Family Services Act.

(225 ILCS 10/2.39 new)

Sec. 2.39. Caregiver. "Caregiver" means a certified relative caregiver, relative caregiver, or foster parent with whom a youth in care is placed.

(225 ILCS 10/2.40 new)

Sec. 2.40. National consortium recommendations. "National consortium recommendations" means the preferred standards of national organizations with expertise in relative home care developed to establish requirements or criteria for relative homes that are no more or only minimally more restrictive than necessary to comply with the requirements under Sections 471 and 474 of the Social Security Act, Public Law 115-123. Consortium recommendations include criteria for assessing relative homes for safety, sanitation, protection of civil rights, use of the reasonable and prudent parenting standard, and background screening for caregivers and other residents in the caregiver home.

(225 ILCS 10/3.4 new)

Sec. 3.4. Standards for certified relative caregiver homes.

(a) No later than July 1, 2025, the Department shall adopt rules outlining the standards for certified relative caregiver homes, which are reasonably in accordance with the national consortium recommendations and federal law and rules, and consistent with the requirements of this Act. The standards for certified relative caregiver homes shall: (i) be different from licensing standards used for non-relative foster family homes under Section 4; (ii) align with the recommendation of the U.S. Department of Health and Human Services' Administration for Children and Families for implementation of Section 471(a)(10), 471(a)(11), and 471(a)(20) and Section 474 of Title IV-E of the Social Security Act; (iii) be no more restrictive than, and reasonably in accordance with, national consortium recommendations; and (iv) address

background screening for caregivers and other household residents and assessing home safety and caregiver capacity to meet the identified child's needs.

A guiding premise for certified relative caregiver home standards is that foster care maintenance payments for every relative, starting upon placement, regardless of federal reimbursement, are critical to ensure that the basic needs and well-being of all children in relative care are being met. If an agency places a child in the care of a relative, the relative must immediately be provided with adequate support to care for that child. The Department shall review foster care maintenance payments to ensure that children receive the same amount of foster care maintenance payments whether placed in a certified relative caregiver home or a licensed foster family home.

In developing rules, the Department shall solicit and incorporate feedback from relative caregivers. No later than 60 days after the effective date of this amendatory Act of the 103rd General Assembly, the Department shall begin soliciting input from relatives who are currently or have recently been caregivers to youth in care to develop the rules and procedures to implement the requirements of this Section. The Department shall solicit this input in a manner convenient for caregivers to participate, including without limitation, in-person convenings at after hours and weekend venues, locations that provide child care, and modalities that are accessible and welcoming to new and experienced relative caregivers from all regions of the State. The rules shall outline the essential elements of each form used in the implementation and enforcement of the provisions of this amendatory Act of the 103rd General Assembly.

(b) In order to assess whether standards are met for a certified relative caregiver home under this Section, the Department or a licensed child welfare agency shall:

(1) complete the home safety and needs assessment and identify and provide any necessary concrete goods or safety modifications to assist the prospective certified relative caregiver in meeting the needs of the specific child or children being placed by the Department, in a manner consistent with Department rule;

(2) assess the ability of the prospective certified relative caregiver to care for the physical, emotional, medical, and educational needs of the specific child or children being placed by the Department using the protocol and form provided through national consortium recommendations; and

(3) using the standard background check form established by rule, complete a background check for each person seeking certified relative caregiver approval and any other adults living in the home as required under this Section.

(c) The Department or a licensed child welfare agency shall conduct the following background screening investigation for every prospective certified relative caregiver and adult resident living in the home:

(1) a name-based State, local, or tribal criminal background check, and as soon as reasonably possible, initiate a fingerprint-based background check;

(2) a review of this State's Central Registry and registries of any state in which an adult household member has resided in the last 5 years, if applicable to determine if the person has been determined to be a perpetrator in an indicated report of child abuse or neglect; and

(3) a review of the sex offender registry.

No home may be a certified relative caregiver home if any prospective caregivers or adult residents in the home refuse to authorize a background screening investigation as required by this Section. Only information and standards that bear a reasonable and rational relation to the caregiving capacity of the certified relative caregiver and adult member of the household and overall safety provided by residents of that home shall be used by the Department or licensed child welfare agency.

In approving a certified relative caregiver home in accordance with this Section, if an adult has a criminal record, the Department or licensed child welfare agency shall thoroughly investigate and evaluate the criminal history of the adult and, in so doing, include an assessment of the adult's character and, in the case of the prospective certified relative caregiver, the impact that the criminal history has on the prospective certified relative caregiver's ability to parent the child; the investigation should consider the type of crime, the number of crimes, the nature of the offense, the age of the person at the time of the crime, the length of time that has elapsed since the last conviction, the relationship of the crime to the ability to care for children, the role that adult will have with the child, and any evidence of rehabilitation. In accordance with federal law, a home shall not be approved if the record of the prospective certified relative caregiver's background screening reveals: (i) a felony conviction for child abuse or neglect, spousal abuse, crimes against a child, including child pornography, or a crime of rape, sexual assault, or homicide; or (ii) a felony conviction in the last 5 years for physical assault, battery, or a drug-related offense.

If the Department is contemplating denying approval of a certified relative caregiver home, the Department shall provide a written notice in the prospective certified relative caregiver's primary language to each prospective certified relative caregiver before the Department takes final action to deny approval of the home. This written notice shall include the specific reason or reasons the Department is considering denial, list actions prospective certified relative caregivers can take, if any, to remedy such conditions and the timeframes in which such actions would need to be completed, explain reasonable supports that the Department can provide to assist the prospective certified relative caregivers in taking remedial actions and how the prospective certified relative caregivers can request such assistance, and provide the recourse prospective certified relative caregivers can seek to resolve disputes about the Department's findings. The Department shall provide prospective certified relative caregivers reasonable opportunity pursuant to rulemaking to cure any remediable deficiencies that the Department identified before taking final action to deny approval of a certified relative caregiver home.

If conditions have not been remedied after a reasonable opportunity and assistance to cure identified deficiencies has been provided, the Department shall provide a final written notice explaining the reasons for denying the certified relative caregiver home approval and the reconsideration process to review the decision to deny certification. The Department shall not prohibit a prospective certified relative caregiver from being reconsidered for approval if the prospective certified relative caregivers are able to demonstrate a change in circumstances that improves deficient conditions.

Documentation that a certified relative caregiver home meets the required standards may be filed on behalf of such homes by a licensed child welfare agency, by a State agency authorized to place children in foster care, or by out-of-state agencies approved by the Department to place children in this State. For documentation on behalf of a home in which specific children are placed by and remain under supervision of the applicant agency, such agency shall document that the certified relative caregiver home, responsible for the care of related specific children therein, was found to be in reasonable compliance with standards prescribed by the Department for certified relative caregiver homes under this Section. Certification is applicable to one or more related children and documentation for certification shall indicate the specific child or children who would be eligible for placement in this certified relative caregiver home.

Information concerning criminal convictions of prospective certified relative caregivers and adult residents of a prospective certified relative caregiver home investigated under this Section, including the source of the information, State conviction information provided by the Illinois State Police, and any conclusions or recommendations derived from the information, shall be offered to the prospective certified relative caregivers and adult residents of a prospective certified relative caregiver home, and provided, upon request, to such persons prior to final action by the Department in the certified relative caregiver home approval process.

Any information concerning criminal charges or the disposition of such criminal charges obtained by the Department shall be confidential and may not be transmitted outside the Department, except as required or permitted by State or federal law, and may not be transmitted to anyone within the Department except as needed for the purpose of evaluating standards for a certified relative caregiver home or for evaluating the placement of a specific child in the home. Information concerning a prospective certified relative caregiver or an adult resident of a prospective certified relative caregiver home obtained by the Department for the purposes of this Section shall be confidential and exempt from public inspection and copying as provided under Section 7 of the Freedom of Information Act, and such information shall not be transmitted outside the Department, except as required or authorized by State or federal law, including applicable provisions in the Abused and Neglected Child Reporting Act, and shall not be transmitted to anyone within the Department except as provided in the Abused and Neglected Child Reporting Act, and shall not be transmitted to anyone within the Department except as needed for the purposes of evaluating homes. Any employee of the Department, the Illinois State Police, or a licensed child welfare agency receiving confidential information under this Section who gives or causes to be given any confidential information concerning any criminal convictions or child abuse or neglect reports involving a prospective certified relative caregiver or an adult resident of a prospective certified relative caregiver home shall be guilty of a Class A misdemeanor unless release of such information is authorized by this Section or Section 11.1 of the Abused and Neglected Child Reporting Act.

The Department shall permit, but shall not require, a prospective certified relative caregiver who does not yet have eligible children placed by the Department in the relative's home to commence the process to become a certified relative caregiver home for a particular identified child under this Section before a child is placed by the Department if the prospective certified relative caregiver prefers to begin this process in

advance of the identified child being placed. No later than July 1, 2025, the Department shall adopt rules delineating the process for re-assessing a certified relative caregiver home if the identified child is not placed in that home within 6 months of the home becoming certified.

(d) The Department shall ensure that prospective certified relative caregivers are provided with assistance in completing the steps required for approval as a certified relative caregiver home, including, but not limited to, the following types of assistance:

(1) completing forms together with the relative or for the relative, if possible;

(2) obtaining court records or dispositions related to background checks;

(3) accessing translation services;

(4) using mobile fingerprinting devices in the home, and if mobile devices are unavailable, providing assistance scheduling appointments that are accessible and available at times that fit the household members' schedules, providing transportation and child care to allow the household members to complete fingerprinting appointments, and contracting with community-based fingerprinting locations that offer evening and weekend appointments;

(5) reimbursement or advance payment for the prospective certified relative caregiver to help with reasonable home maintenance to resolve critical safety issues in accordance with Department rulemaking; and

(6) purchasing required safety or comfort items such as a car seat or mattress.

(e) Orientation provided to certified relative caregivers shall include information regarding:

(1) caregivers' right to be heard in juvenile court proceedings;

(2) the availability of the advocacy hotline and Office of the Inspector General that caregivers may use to report incidents of misconduct or violation of rules by Department employees, service providers, or contractors;

(3) the Department's expectations for caregiving obligations including, but not limited to, specific requirements of court orders, critical incident notifications and timeframes, supervision for the child's age and needs, out-of-state travel, and consent procedures;

(4) assistance available to the certified relative caregivers, including child care, respite care, transportation assistance, case management, training and support groups, kinship navigator services, financial assistance, and after hours and weekend 24 hours, 7 days a week emergency supports, and how to access such assistance;

(5) reasonable and prudent parenting standards; and

(6) permanency options.

Orientation shall be provided in a setting and modality convenient for the residents of the certified relative caregiver home, which shall include the option for one-on-one sessions at the residence, after business hours, and in the primary language of the caregivers. Training opportunities shall be offered to the residents of the certified relative caregiver home, but shall not be a requirement that delays the certified relative caregiver home approval process from being completed.

The Department or licensed child welfare agency may provide support groups and development opportunities for certified relative caregivers, and take other steps to support permanency, such as offering voluntary training, or concurrent assessments of multiple prospective certified relative caregivers to determine which may be best suited to provide long-term permanency for a particular child. However, these support groups and development opportunities shall not be requirements for prospective certified relative caregiver homes or delay immediate placement and support to a relative who satisfies the standards set forth in this Section.

(f) All child welfare agencies serving relative and certified relative caregiver homes shall be required by the Department to have complaint policies and procedures that shall be provided in writing to prospective and current certified relative caregivers and residents of prospective and current certified relative caregiver homes, at the earliest time possible. The complaint procedure shall allow residents of prospective and current certified relative caregiver homes to submit complaints 7 days a week and complaints shall be reviewed by the Department within 30 days of receipt. These complaint procedures must be filed with the Department within 6 months after the effective date of this amendatory of the 103rd General Assembly.

No later than July 1, 2025, the Department shall revise any rules and procedures pertaining to eligibility of certified relative caregivers to qualify for State and federal subsidies and services under the guardianship and adoption assistance program and remove any requirements that exceed the federal requirements for participation in these programs or supports to ensure that certified relative caregiver homes are deemed eligible for permanency options, such as adoption or subsidized guardianship, if the child is

unable to safely return to the child's parents. The rules shall outline the essential elements of each form used in the implementation and enforcement of the provisions of this amendatory Act of the 103rd General Assembly.

The Department shall submit any necessary State plan amendments necessary to comply with this Section and to ensure Title IV-E reimbursement eligibility under Section 671(a)(20)(A-B) of the Social Security Act can be achieved expediently. The Department shall differentiate expenditures related to certified relative caregivers from licensed care placements to provide clarity in expenditures of State and federal monies for certified relative caregiver supports.

(225 ILCS 10/4)

(Text of Section before amendment by P.A. 103-594 and 103-770)

Sec. 4. License requirement; application; notice.

(a) Any person, group of persons or corporation who or which receives children or arranges for care or placement of one or more children unrelated to the operator must apply for a license to operate one of the types of facilities defined in Sections 2.05 through 2.19 and in Section 2.22 of this Act. Any relative, as defined in Section 2.17 of this Act, who receives a child or children for placement by the Department on a full-time basis may apply for a license to operate a foster family home as defined in Section 2.17 of this Act.

(a-5) Any agency, person, group of persons, association, organization, corporation, institution, center, or group providing adoption services must be licensed by the Department as a child welfare agency as defined in Section 2.08 of this Act. "Providing adoption services" as used in this Act, includes facilitating or engaging in adoption services.

(b) Application for a license to operate a child care facility must be made to the Department in the manner and on forms prescribed by it. An application to operate a foster family home shall include, at a minimum: a completed written form; written authorization by the applicant and all adult members of the applicant's household to conduct a criminal background investigation; medical evidence in the form of a medical report, on forms prescribed by the Department, that the applicant and all members of the household are free from communicable diseases or physical and mental conditions that affect their ability to provide care for the child or children; the names and addresses of at least 3 persons not related to the applicant who can attest to the applicant's moral character; the name and address of at least one relative who can attest to the applicant's capability to care for the child or children; and fingerprints submitted by the applicant and all adult members of the applicant's household.

(b-5) Prior to submitting an application for a foster family home license, a quality of care concerns applicant as defined in Section 2.22a of this Act must submit a preliminary application to the Department in the manner and on forms prescribed by it. The Department shall explain to the quality of care concerns applicant the grounds for requiring a preliminary application. The preliminary application shall include a list of (i) all children placed in the home by the Department who were removed by the Department for reasons other than returning to a parent and the circumstances under which they were removed and (ii) all children placed by the Department who were subsequently adopted by or placed in the private guardianship of the quality of care concerns applicant who are currently under 18 and who no longer reside in the home and the reasons why they no longer reside in the home. The preliminary application shall also include, if the quality of care concerns applicant chooses to submit, (1) a response to the quality of care concerns, including any reason the concerns are invalid, have been addressed or ameliorated, or no longer apply and (2) affirmative documentation demonstrating that the quality of care concerns applicant's home does not pose a risk to children and that the family will be able to meet the physical and emotional needs of children. The Department shall verify the information in the preliminary application and review (i) information regarding any prior licensing complaints, (ii) information regarding any prior child abuse or neglect investigations, (iii) information regarding any involuntary foster home holds placed on the home by the Department, and (iv) information regarding all child exit interviews, as provided in Section 5.26 of the Children and Family Services Act, regarding the home. Foster home applicants with quality of care concerns are presumed unsuitable for future licensure.

Notwithstanding the provisions of this subsection (b-5), the Department may make an exception and issue a foster family license to a quality of care concerns applicant if the Department is satisfied that the foster family home does not pose a risk to children and that the foster family will be able to meet the physical and emotional needs of children. In making this determination, the Department must obtain and carefully review all relevant documents and shall obtain consultation from its Clinical Division as appropriate and as prescribed by Department rule and procedure. The Department has the authority to deny a preliminary application based on the record of quality of care concerns of the foster family home. In the

alternative, the Department may (i) approve the preliminary application, (ii) approve the preliminary application subject to obtaining additional information or assessments, or (iii) approve the preliminary application for purposes of placing a particular child or children only in the foster family home. If the Department approves a preliminary application, the foster family shall submit an application for licensure as described in subsection (b) of this Section. The Department shall notify the quality of care concerns applicant of its decision and the basis for its decision in writing.

(c) The Department shall notify the public when a child care institution, maternity center, or group home licensed by the Department undergoes a change in (i) the range of care or services offered at the facility, (ii) the age or type of children served, or (iii) the area within the facility used by children. The Department shall notify the public of the change in a newspaper of general circulation in the county or municipality in which the applicant's facility is or is proposed to be located.

(d) If, upon examination of the facility and investigation of persons responsible for care of children and, in the case of a foster home, taking into account information obtained for purposes of evaluating a preliminary application, if applicable, the Department is satisfied that the facility and responsible persons reasonably meet standards prescribed for the type of facility for which application is made, it shall issue a license in proper form, designating on that license the type of child care facility and, except for a child welfare agency, the number of children to be served at any one time.

(e) The Department shall not issue or renew the license of any child welfare agency providing adoption services, unless the agency (i) is officially recognized by the United States Internal Revenue Service as a tax-exempt organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or any successor provision of federal tax law) and (ii) is in compliance with all of the standards necessary to maintain its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or any successor provision of federal tax law). The Department shall grant a grace period of 24 months from the effective date of this amendatory Act of the 94th General Assembly for existing child welfare agencies providing adoption services to obtain 501(c)(3) status. The Department shall permit an existing child welfare agency that converts from its current structure in order to be recognized as a 501(c)(3) organization as required by this Section to either retain its current license or transfer its current license to a newly formed entity, if the creation of a new entity is required in order to comply with this Section, provided that the child welfare agency demonstrates that it continues to meet all other licensing requirements and that the principal officers and directors and programs of the converted child welfare agency or newly organized child welfare agency are substantially the same as the original. The Department shall have the sole discretion to grant a one year extension to any agency unable to obtain 501(c)(3) status within the timeframe specified in this subsection (e), provided that such agency has filed an application for 501(c)(3) status with the Internal Revenue Service within the 2-year timeframe specified in this subsection (e).
(Source: P.A. 101-63, eff. 7-12-19; 102-763, eff. 1-1-23.)

(Text of Section after amendment by P.A. 103-770 but before 103-594)

Sec. 4. License requirement; application; notice.

(a) Any person, group of persons or corporation who or which receives children or arranges for care or placement of one or more children unrelated to the operator must apply for a license to operate one of the types of facilities defined in Sections 2.05 through 2.19 and in Section 2.22 of this Act. Any relative, as defined in Section 2.38 ~~2.17~~ of this Act, who receives a child or children for placement by the Department on a full-time basis may apply for a license to operate a foster family home as defined in Section 2.17 of this Act or may apply to be a certified relative caregiver home as defined in Section 2.37 of this Act.

(a-5) Any agency, person, group of persons, association, organization, corporation, institution, center, or group providing adoption services must be licensed by the Department as a child welfare agency as defined in Section 2.08 of this Act. "Providing adoption services", as used in this Act, includes facilitating or engaging in adoption services.

(b) Application for a license to operate a child care facility must be made to the Department in the manner and on forms prescribed by it. An application to operate a foster family home shall include, at a minimum: a completed written form; written authorization by the applicant and all adult members of the applicant's household to conduct a criminal background investigation; medical evidence in the form of a medical report, on forms prescribed by the Department, that the applicant and all members of the household are free from communicable diseases or physical and mental conditions that affect their ability to provide care for the child or children; the names and addresses of at least 3 persons not related to the applicant who can attest to the applicant's moral character; the name and address of at least one relative who can attest to

the applicant's capability to care for the child or children; and fingerprints submitted by the applicant and all adult members of the applicant's household.

(b-5) Prior to submitting an application for a foster family home license, a quality of care concerns applicant as defined in Section 2.22a of this Act must submit a preliminary application to the Department in the manner and on forms prescribed by it. The Department shall explain to the quality of care concerns applicant the grounds for requiring a preliminary application. The preliminary application shall include a list of (i) all children placed in the home by the Department who were removed by the Department for reasons other than returning to a parent and the circumstances under which they were removed and (ii) all children placed by the Department who were subsequently adopted by or placed in the private guardianship of the quality of care concerns applicant who are currently under 18 and who no longer reside in the home and the reasons why they no longer reside in the home. The preliminary application shall also include, if the quality of care concerns applicant chooses to submit, (1) a response to the quality of care concerns, including any reason the concerns are invalid, have been addressed or ameliorated, or no longer apply and (2) affirmative documentation demonstrating that the quality of care concerns applicant's home does not pose a risk to children and that the family will be able to meet the physical and emotional needs of children. The Department shall verify the information in the preliminary application and review (i) information regarding any prior licensing complaints, (ii) information regarding any prior child abuse or neglect investigations, (iii) information regarding any involuntary foster home holds placed on the home by the Department, and (iv) information regarding all child exit interviews, as provided in Section 5.26 of the Children and Family Services Act, regarding the home. Foster home applicants with quality of care concerns are presumed unsuitable for future licensure.

Notwithstanding the provisions of this subsection (b-5), the Department may make an exception and issue a foster family license to a quality of care concerns applicant if the Department is satisfied that the foster family home does not pose a risk to children and that the foster family will be able to meet the physical and emotional needs of children. In making this determination, the Department must obtain and carefully review all relevant documents and shall obtain consultation from its Clinical Division as appropriate and as prescribed by Department rule and procedure. The Department has the authority to deny a preliminary application based on the record of quality of care concerns of the foster family home. In the alternative, the Department may (i) approve the preliminary application, (ii) approve the preliminary application subject to obtaining additional information or assessments, or (iii) approve the preliminary application for purposes of placing a particular child or children only in the foster family home. If the Department approves a preliminary application, the foster family shall submit an application for licensure as described in subsection (b) of this Section. The Department shall notify the quality of care concerns applicant of its decision and the basis for its decision in writing.

(c) The Department shall notify the public when a child care institution, maternity center, or group home licensed by the Department undergoes a change in (i) the range of care or services offered at the facility or (ii) the type of children served. The Department shall notify the public of the change in a newspaper of general circulation in the county or municipality in which the applicant's facility is or is proposed to be located.

(c-5) When a child care institution, maternity center, or a group home licensed by the Department undergoes a change in (i) the age of children served or (ii) the area within the facility used by children, the Department shall post information regarding proposed changes on its website as required by rule.

(d) If, upon examination of the facility and investigation of persons responsible for care of children and, in the case of a foster home, taking into account information obtained for purposes of evaluating a preliminary application, if applicable, the Department is satisfied that the facility and responsible persons reasonably meet standards prescribed for the type of facility for which application is made, it shall issue a license in proper form, designating on that license the type of child care facility and, except for a child welfare agency, the number of children to be served at any one time.

(e) The Department shall not issue or renew the license of any child welfare agency providing adoption services, unless the agency (i) is officially recognized by the United States Internal Revenue Service as a tax-exempt organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or any successor provision of federal tax law) and (ii) is in compliance with all of the standards necessary to maintain its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or any successor provision of federal tax law). The Department shall grant a grace period of 24 months from August 15, 2005 (the effective date of Public Act 94-586) ~~this amendatory Act of the 94th General Assembly~~ for existing child welfare agencies providing adoption services to obtain 501(c)(3) status. The

Department shall permit an existing child welfare agency that converts from its current structure in order to be recognized as a 501(c)(3) organization as required by this Section to either retain its current license or transfer its current license to a newly formed entity, if the creation of a new entity is required in order to comply with this Section, provided that the child welfare agency demonstrates that it continues to meet all other licensing requirements and that the principal officers and directors and programs of the converted child welfare agency or newly organized child welfare agency are substantially the same as the original. The Department shall have the sole discretion to grant a one-year ~~one year~~ extension to any agency unable to obtain 501(c)(3) status within the timeframe specified in this subsection (e), provided that such agency has filed an application for 501(c)(3) status with the Internal Revenue Service within the 2-year timeframe specified in this subsection (e).

(f) The Department shall adopt rules to implement the changes to this Section made by Public Act 103-770 ~~this amendatory Act of the 103rd General Assembly~~ no later than January 1, 2025.
(Source: P.A. 102-763, eff. 1-1-23; 103-770, eff. 1-1-25; revised 8-20-24.)

(Text of Section after amendment by P.A. 103-594)

Sec. 4. License requirement; application; notice; Department of Children and Family Services.

(a) Any person, group of persons or corporation who or which receives children or arranges for care or placement of one or more children unrelated to the operator must apply for a license to operate one of the types of facilities defined in Sections 2.05 through 2.19 (other than a day care center or day care home) and in Section 2.22 of this Act. Any relative, as defined in Section 2.38 ~~2.17~~ of this Act, who receives a child or children for placement by the Department on a full-time basis may apply for a license to operate a foster family home as defined in Section 2.17 of this Act or may apply to be a certified relative caregiver home as defined in Section 2.37 of this Act.

(a-5) Any agency, person, group of persons, association, organization, corporation, institution, center, or group providing adoption services must be licensed by the Department as a child welfare agency as defined in Section 2.08 of this Act. "Providing adoption services", as used in this Act, includes facilitating or engaging in adoption services.

(b) Application for a license to operate a child care facility (other than a day care center, day care home, or group day care home) must be made to the Department in the manner and on forms prescribed by it. An application to operate a foster family home shall include, at a minimum: a completed written form; written authorization by the applicant and all adult members of the applicant's household to conduct a criminal background investigation; medical evidence in the form of a medical report, on forms prescribed by the Department, that the applicant and all members of the household are free from communicable diseases or physical and mental conditions that affect their ability to provide care for the child or children; the names and addresses of at least 3 persons not related to the applicant who can attest to the applicant's moral character; the name and address of at least one relative who can attest to the applicant's capability to care for the child or children; and fingerprints submitted by the applicant and all adult members of the applicant's household.

(b-5) Prior to submitting an application for a foster family home license, a quality of care concerns applicant as defined in Section 2.22a of this Act must submit a preliminary application to the Department in the manner and on forms prescribed by it. The Department shall explain to the quality of care concerns applicant the grounds for requiring a preliminary application. The preliminary application shall include a list of (i) all children placed in the home by the Department who were removed by the Department for reasons other than returning to a parent and the circumstances under which they were removed and (ii) all children placed by the Department who were subsequently adopted by or placed in the private guardianship of the quality of care concerns applicant who are currently under 18 and who no longer reside in the home and the reasons why they no longer reside in the home. The preliminary application shall also include, if the quality of care concerns applicant chooses to submit, (1) a response to the quality of care concerns, including any reason the concerns are invalid, have been addressed or ameliorated, or no longer apply and (2) affirmative documentation demonstrating that the quality of care concerns applicant's home does not pose a risk to children and that the family will be able to meet the physical and emotional needs of children. The Department shall verify the information in the preliminary application and review (i) information regarding any prior licensing complaints, (ii) information regarding any prior child abuse or neglect investigations, (iii) information regarding any involuntary foster home holds placed on the home by the Department, and (iv) information regarding all child exit interviews, as provided in Section 5.26 of the Children and Family

Services Act, regarding the home. Foster home applicants with quality of care concerns are presumed unsuitable for future licensure.

Notwithstanding the provisions of this subsection (b-5), the Department may make an exception and issue a foster family license to a quality of care concerns applicant if the Department is satisfied that the foster family home does not pose a risk to children and that the foster family will be able to meet the physical and emotional needs of children. In making this determination, the Department must obtain and carefully review all relevant documents and shall obtain consultation from its Clinical Division as appropriate and as prescribed by Department rule and procedure. The Department has the authority to deny a preliminary application based on the record of quality of care concerns of the foster family home. In the alternative, the Department may (i) approve the preliminary application, (ii) approve the preliminary application subject to obtaining additional information or assessments, or (iii) approve the preliminary application for purposes of placing a particular child or children only in the foster family home. If the Department approves a preliminary application, the foster family shall submit an application for licensure as described in subsection (b) of this Section. The Department shall notify the quality of care concerns applicant of its decision and the basis for its decision in writing.

(c) The Department shall notify the public when a child care institution, maternity center, or group home licensed by the Department undergoes a change in (i) the range of care or services offered at the facility or (ii) the type of children served. The Department shall notify the public of the change in a newspaper of general circulation in the county or municipality in which the applicant's facility is or is proposed to be located.

(c-5) When a child care institution, maternity center, or a group home licensed by the Department undergoes a change in (i) the age of children served or (ii) the area within the facility used by children, the Department shall post information regarding proposed changes on its website as required by rule.

(d) If, upon examination of the facility and investigation of persons responsible for care of children and, in the case of a foster home, taking into account information obtained for purposes of evaluating a preliminary application, if applicable, the Department is satisfied that the facility and responsible persons reasonably meet standards prescribed for the type of facility for which application is made, it shall issue a license in proper form, designating on that license the type of child care facility and, except for a child welfare agency, the number of children to be served at any one time.

(e) The Department shall not issue or renew the license of any child welfare agency providing adoption services, unless the agency (i) is officially recognized by the United States Internal Revenue Service as a tax-exempt organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or any successor provision of federal tax law) and (ii) is in compliance with all of the standards necessary to maintain its status as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (or any successor provision of federal tax law). The Department shall grant a grace period of 24 months from August 15, 2005 (the effective date of Public Act 94-586) ~~this amendatory Act of the 94th General Assembly~~ for existing child welfare agencies providing adoption services to obtain 501(c)(3) status. The Department shall permit an existing child welfare agency that converts from its current structure in order to be recognized as a 501(c)(3) organization as required by this Section to either retain its current license or transfer its current license to a newly formed entity, if the creation of a new entity is required in order to comply with this Section, provided that the child welfare agency demonstrates that it continues to meet all other licensing requirements and that the principal officers and directors and programs of the converted child welfare agency or newly organized child welfare agency are substantially the same as the original. The Department shall have the sole discretion to grant a one-year ~~one year~~ extension to any agency unable to obtain 501(c)(3) status within the timeframe specified in this subsection (e), provided that such agency has filed an application for 501(c)(3) status with the Internal Revenue Service within the 2-year timeframe specified in this subsection (e).

(f) The Department shall adopt rules to implement the changes to this Section made by Public Act 103-770 ~~this amendatory Act of the 103rd General Assembly~~ no later than January 1, 2025.

(Source: P.A. 102-763, eff. 1-1-23; 103-594, eff. 7-1-26; 103-770, eff. 1-1-25; revised 8-20-24.)

(225 ILCS 10/4.3) (from Ch. 23, par. 2214.3)

(Text of Section before amendment by P.A. 103-594)

Sec. 4.3. Child Abuse and Neglect Reports. All child care facility license applicants and all current and prospective employees of a child care facility who have any possible contact with children in the course of their duties, as a condition of such licensure or employment, shall authorize in writing on a form prescribed by the Department an investigation of the Central Register, as defined in the Abused and

Neglected Child Reporting Act, to ascertain if such applicant or employee has been determined to be a perpetrator in an indicated report of child abuse or neglect.

All child care facilities as a condition of licensure pursuant to this Act shall maintain such information which demonstrates that all current employees and other applicants for employment who have any possible contact with children in the course of their duties have authorized an investigation of the Central Register as hereinabove required. Only those current or prospective employees who will have no possible contact with children as part of their present or prospective employment may be excluded from provisions requiring authorization of an investigation.

Such information concerning a license applicant, employee or prospective employee obtained by the Department shall be confidential and exempt from public inspection and copying as provided under Section 7 of The Freedom of Information Act, and such information shall not be transmitted outside the Department, except as provided in the Abused and Neglected Child Reporting Act, and shall not be transmitted to anyone within the Department except as provided in the Abused and Neglected Child Reporting Act, and shall not be transmitted to anyone within the Department except as needed for the purposes of evaluation of an application for licensure or for consideration by a child care facility of an employee. Any employee of the Department of Children and Family Services under this Section who gives or causes to be given any confidential information concerning any child abuse or neglect reports about a child care facility applicant, child care facility employee, shall be guilty of a Class A misdemeanor, unless release of such information is authorized by Section 11.1 of the Abused and Neglected Child Reporting Act.

Additionally, any licensee who is informed by the Department of Children and Family Services, pursuant to Section 7.4 of the Abused and Neglected Child Reporting Act, approved June 26, 1975, as amended, that a formal investigation has commenced relating to an employee of the child care facility or any other person in frequent contact with children at the facility, shall take reasonable action necessary to insure that the employee or other person is restricted during the pendency of the investigation from contact with children whose care has been entrusted to the facility.

When a foster family home is the subject of an indicated report under the Abused and Neglected Child Reporting Act, the Department of Children and Family Services must immediately conduct a re-examination of the foster family home to evaluate whether it continues to meet the minimum standards for licensure. The re-examination is separate and apart from the formal investigation of the report. The Department must establish a schedule for re-examination of the foster family home mentioned in the report at least once a year.

When a certified relative caregiver home is the subject of an indicated report under the Abused and Neglected Child Reporting Act, the Department shall immediately conduct a re-examination of the certified relative caregiver home to evaluate whether the home remains an appropriate placement or the certified relative caregiver home continues to meet the minimum standards for certification required under Section 3.4 of this Act. The re-examination is separate and apart from the formal investigation of the report and shall be completed in the timeframes established by rule.

(Source: P.A. 91-557, eff. 1-1-00.)

(Text of Section after amendment by P.A. 103-594)

Sec. 4.3. Child Abuse and Neglect Reports. All child care facility license applicants (other than a day care center, day care home, or group day care home) and all current and prospective employees of a child care facility (other than a day care center, day care home, or group day care home) who have any possible contact with children in the course of their duties, as a condition of such licensure or employment, shall authorize in writing on a form prescribed by the Department an investigation of the Central Register, as defined in the Abused and Neglected Child Reporting Act, to ascertain if such applicant or employee has been determined to be a perpetrator in an indicated report of child abuse or neglect.

All child care facilities (other than a day care center, day care home, or group day care home) as a condition of licensure pursuant to this Act shall maintain such information which demonstrates that all current employees and other applicants for employment who have any possible contact with children in the course of their duties have authorized an investigation of the Central Register as hereinabove required. Only those current or prospective employees who will have no possible contact with children as part of their present or prospective employment may be excluded from provisions requiring authorization of an investigation.

Such information concerning a license applicant, employee or prospective employee obtained by the Department shall be confidential and exempt from public inspection and copying as provided under Section

7 of The Freedom of Information Act, and such information shall not be transmitted outside the Department, except as provided in the Abused and Neglected Child Reporting Act, and shall not be transmitted to anyone within the Department except as provided in the Abused and Neglected Child Reporting Act, and shall not be transmitted to anyone within the Department except as needed for the purposes of evaluation of an application for licensure or for consideration by a child care facility of an employee. Any employee of the Department of Children and Family Services under this Section who gives or causes to be given any confidential information concerning any child abuse or neglect reports about a child care facility applicant, child care facility employee, shall be guilty of a Class A misdemeanor, unless release of such information is authorized by Section 11.1 of the Abused and Neglected Child Reporting Act.

Additionally, any licensee who is informed by the Department of Children and Family Services, pursuant to Section 7.4 of the Abused and Neglected Child Reporting Act, approved June 26, 1975, as amended, that a formal investigation has commenced relating to an employee of the child care facility or any other person in frequent contact with children at the facility, shall take reasonable action necessary to insure that the employee or other person is restricted during the pendency of the investigation from contact with children whose care has been entrusted to the facility.

When a foster family home is the subject of an indicated report under the Abused and Neglected Child Reporting Act, the Department of Children and Family Services must immediately conduct a re-examination of the foster family home to evaluate whether it continues to meet the minimum standards for licensure. The re-examination is separate and apart from the formal investigation of the report. The Department must establish a schedule for re-examination of the foster family home mentioned in the report at least once a year.

When a certified relative caregiver home is the subject of an indicated report under the Abused and Neglected Child Reporting Act, the Department shall immediately conduct a re-examination of the certified relative caregiver home to evaluate whether the home remains an appropriate placement or the certified relative caregiver home continues to meet the minimum standards for certification required under Section 3.4 of this Act. The re-examination is separate and apart from the formal investigation of the report and shall be completed in the timeframes established by rule.

(Source: P.A. 103-594, eff. 7-1-26.)

(225 ILCS 10/5) (from Ch. 23, par. 2215)

(Text of Section before amendment by P.A. 103-594)

Sec. 5. (a) In respect to child care institutions, maternity centers, child welfare agencies, day care centers, day care agencies and group homes, the Department, upon receiving application filed in proper order, shall examine the facilities and persons responsible for care of children therein.

(b) In respect to foster family and day care homes, applications may be filed on behalf of such homes by a licensed child welfare agency, by a State agency authorized to place children in foster care or by out-of-State agencies approved by the Department to place children in this State. In respect to day care homes, applications may be filed on behalf of such homes by a licensed day care agency or licensed child welfare agency. In applying for license in behalf of a home in which children are placed by and remain under supervision of the applicant agency, such agency shall certify that the home and persons responsible for care of unrelated children therein, or the home and relatives, as defined in Section 2.36 ~~2.17~~ of this Act, responsible for the care of related children therein, were found to be in reasonable compliance with standards prescribed by the Department for the type of care indicated.

(c) The Department shall not allow any person to examine facilities under a provision of this Act who has not passed an examination demonstrating that such person is familiar with this Act and with the appropriate standards and regulations of the Department.

(d) With the exception of day care centers, day care homes, and group day care homes, licenses shall be issued in such form and manner as prescribed by the Department and are valid for 4 years from the date issued, unless revoked by the Department or voluntarily surrendered by the licensee. Licenses issued for day care centers, day care homes, and group day care homes shall be valid for 3 years from the date issued, unless revoked by the Department or voluntarily surrendered by the licensee. When a licensee has made timely and sufficient application for the renewal of a license or a new license with reference to any activity of a continuing nature, the existing license shall continue in full force and effect for up to 30 days until the final agency decision on the application has been made. The Department may further extend the period in which such decision must be made in individual cases for up to 30 days, but such extensions shall be only upon good cause shown.

(e) The Department may issue one 6-month permit to a newly established facility for child care to allow that facility reasonable time to become eligible for a full license. If the facility for child care is a foster family home, or day care home the Department may issue one 2-month permit only.

(f) The Department may issue an emergency permit to a child care facility taking in children as a result of the temporary closure for more than 2 weeks of a licensed child care facility due to a natural disaster. An emergency permit under this subsection shall be issued to a facility only if the persons providing child care services at the facility were employees of the temporarily closed day care center at the time it was closed. No investigation of an employee of a child care facility receiving an emergency permit under this subsection shall be required if that employee has previously been investigated at another child care facility. No emergency permit issued under this subsection shall be valid for more than 90 days after the date of issuance.

(g) During the hours of operation of any licensed child care facility, authorized representatives of the Department may without notice visit the facility for the purpose of determining its continuing compliance with this Act or regulations adopted pursuant thereto.

(h) Day care centers, day care homes, and group day care homes shall be monitored at least annually by a licensing representative from the Department or the agency that recommended licensure.
(Source: P.A. 98-804, eff. 1-1-15.)

(Text of Section after amendment by P.A. 103-594)

Sec. 5. (a) This Section does not apply to any day care center, day care home, or group day care home.

In respect to child care institutions, maternity centers, child welfare agencies, and group homes, the Department, upon receiving application filed in proper order, shall examine the facilities and persons responsible for care of children therein.

(b) In respect to foster family homes, applications may be filed on behalf of such homes by a licensed child welfare agency, by a State agency authorized to place children in foster care or by out-of-State agencies approved by the Department to place children in this State. In applying for license in behalf of a home in which children are placed by and remain under supervision of the applicant agency, such agency shall certify that the home and persons responsible for care of unrelated children therein, or the home and relatives, as defined in Section 2.36 ~~2.17~~ of this Act, responsible for the care of related children therein, were found to be in reasonable compliance with standards prescribed by the Department for the type of care indicated.

(c) The Department shall not allow any person to examine facilities under a provision of this Act who has not passed an examination demonstrating that such person is familiar with this Act and with the appropriate standards and regulations of the Department.

(d) Licenses shall be issued in such form and manner as prescribed by the Department and are valid for 4 years from the date issued, unless revoked by the Department or voluntarily surrendered by the licensee. When a licensee has made timely and sufficient application for the renewal of a license or a new license with reference to any activity of a continuing nature, the existing license shall continue in full force and effect for up to 30 days until the final agency decision on the application has been made. The Department may further extend the period in which such decision must be made in individual cases for up to 30 days, but such extensions shall be only upon good cause shown.

(e) The Department may issue one 6-month permit to a newly established facility for child care to allow that facility reasonable time to become eligible for a full license. If the facility for child care is a foster family home, the Department may issue one 2-month permit only.

(f) The Department may issue an emergency permit to a child care facility taking in children as a result of the temporary closure for more than 2 weeks of a licensed child care facility due to a natural disaster. An emergency permit under this subsection shall be issued to a facility only if the persons providing child care services at the facility were employees of the temporarily closed facility at the time it was closed. No investigation of an employee of a child care facility receiving an emergency permit under this subsection shall be required if that employee has previously been investigated at another child care facility. No emergency permit issued under this subsection shall be valid for more than 90 days after the date of issuance.

(g) During the hours of operation of any licensed child care facility, authorized representatives of the Department may without notice visit the facility for the purpose of determining its continuing compliance with this Act or regulations adopted pursuant thereto.

(h) (Blank).

(Source: P.A. 103-594, eff. 7-1-26.)

(225 ILCS 10/7.3)

Sec. 7.3. Children placed by private child welfare agency.

(a) Before placing a child who is a youth in care in a foster family home, a private child welfare agency must ascertain (i) whether any other children who are youth in care have been placed in that home and (ii) whether every such child who has been placed in that home continues to reside in that home, unless the child has been transferred to another placement or is no longer a youth in care. The agency must keep a record of every other child welfare agency that has placed such a child in that foster family home; the record must include the name and telephone number of a contact person at each such agency.

(b) At least once every 30 days, a private child welfare agency that places youth in care in certified relative caregiver or foster family homes must make a site visit to every such home where it has placed a youth in care. The purpose of the site visit is to verify that the child continues to reside in that home and to verify the child's safety and well-being. The agency must document the verification in its records. If a private child welfare agency fails to comply with the requirements of this subsection, the Department must suspend all payments to the agency until the agency complies.

(c) The Department must periodically (but no less often than once every 6 months) review the child placement records of each private child welfare agency that places youth in care.

(d) If a child placed in a foster family home is missing, the foster parent must promptly report that fact to the Department or to the child welfare agency that placed the child in the home. If the foster parent fails to make such a report, the Department shall put the home on hold for the placement of other children and initiate corrective action that may include revocation of the foster parent's license to operate the foster family home. A foster parent who knowingly and willfully fails to report a missing foster child under this subsection is guilty of a Class A misdemeanor.

(e) If a private child welfare agency determines that a youth in care whom it has placed in a certified relative caregiver or foster family home no longer resides in that home, the agency must promptly report that fact to the Department. If the agency fails to make such a report, the Department shall put the agency on hold for the placement of other children and initiate corrective action that may include revocation of the agency's license.

(f) When a child is missing from a certified relative caregiver or foster home, the Department or private agency in charge of case management shall report regularly to the certified relative caregiver or foster parent concerning efforts to locate the missing child.

(g) The Department must strive to account for the status and whereabouts of every one of its youth in care who it determines is not residing in the authorized placement in which the youth was placed.

(Source: P.A. 103-22, eff. 8-8-23.)

(225 ILCS 10/7.4)

Sec. 7.4. Disclosures.

(a) Every licensed child welfare agency providing adoption services shall provide to all prospective clients and to the public written disclosures with respect to its adoption services, policies, and practices, including general eligibility criteria, fees, and the mutual rights and responsibilities of clients, including birth parents and adoptive parents. The written disclosure shall be posted on any website maintained by the child welfare agency that relates to adoption services. The Department shall adopt rules relating to the contents of the written disclosures. Eligible agencies may be deemed compliant with this subsection (a).

(b) Every licensed child welfare agency providing adoption services shall provide to all applicants, prior to application, a written schedule of estimated fees, expenses, and refund policies. Every child welfare agency providing adoption services shall have a written policy that shall be part of its standard adoption contract and state that it will not charge additional fees and expenses beyond those disclosed in the adoption contract unless additional fees are reasonably required by the circumstances and are disclosed to the adoptive parents or parent before they are incurred. The Department shall adopt rules relating to the contents of the written schedule and policy. Eligible agencies may be deemed compliant with this subsection (b).

(c) Every licensed child welfare agency providing adoption services must make full and fair disclosure to its clients, including birth parents and adoptive parents, of all circumstances material to the placement of a child for adoption. The Department shall adopt rules necessary for the implementation and regulation of the requirements of this subsection (c).

(c-5) Whenever a licensed child welfare agency places a child in a certified relative caregiver or licensed foster family home or an adoption-only home, the agency shall provide the following to the caregiver ~~caretaker~~ or prospective adoptive parent:

(1) Available detailed information concerning the child's educational and health history, copies of immunization records (including insurance and medical card information), a history of the child's previous placements, if any, and reasons for placement changes, excluding any information that identifies or reveals the location of any previous caretaker.

(2) A copy of the child's portion of the client service plan, including any visitation arrangement, and all amendments or revisions to it as related to the child.

(3) Information containing details of the child's individualized educational plan when the child is receiving special education services.

(4) Any known social or behavioral information (including, but not limited to, criminal background, fire setting, perpetration of sexual abuse, destructive behavior, and substance abuse) necessary to care for and safeguard the child.

The agency may prepare a written summary of the information required by this subsection, which may be provided to the certified relative caregiver or foster or prospective adoptive parent in advance of a placement. The certified relative caregiver or foster or prospective adoptive parent may review the supporting documents in the child's file in the presence of casework staff. In the case of an emergency placement, casework staff shall at least provide information verbally, if necessary, and must subsequently provide the information in writing as required by this subsection. In the case of emergency placements when time does not allow prior review, preparation, and collection of written information, the agency shall provide such information as it becomes available.

The Department shall adopt rules necessary for the implementation and regulation of the requirements of this subsection (c-5).

(d) Every licensed child welfare agency providing adoption services shall meet minimum standards set forth by the Department concerning the taking or acknowledging of a consent prior to taking or acknowledging a consent from a prospective birth parent. The Department shall adopt rules concerning the minimum standards required by agencies under this Section.

(Source: P.A. 103-22, eff. 8-8-23.)

Section 15. The Juvenile Court Act of 1987 is amended by changing Sections 1-3, 1-5, 2-10, 2-13, 2-21, 2-22, 2-23, 2-27, 2-28, 2-28.1, and 5-745 and by adding Section 2-27.3 as follows:

(705 ILCS 405/1-3) (from Ch. 37, par. 801-3)

Sec. 1-3. Definitions. Terms used in this Act, unless the context otherwise requires, have the following meanings ascribed to them:

(1) "Adjudicatory hearing" means a hearing to determine whether the allegations of a petition under Section 2-13, 3-15, or 4-12 that a minor under 18 years of age is abused, neglected, or dependent, or requires authoritative intervention, or addicted, respectively, are supported by a preponderance of the evidence or whether the allegations of a petition under Section 5-520 that a minor is delinquent are proved beyond a reasonable doubt.

(2) "Adult" means a person 21 years of age or older.

(3) "Agency" means a public or private child care facility legally authorized or licensed by this State for placement or institutional care or for both placement and institutional care.

(4) "Association" means any organization, public or private, engaged in welfare functions which include services to or on behalf of children but does not include "agency" as herein defined.

(4.05) Whenever a "best interest" determination is required, the following factors shall be considered in the context of the child's age and developmental needs:

(a) the physical safety and welfare of the child, including food, shelter, health, and clothing;

(b) the development of the child's identity;

(c) the child's background and ties, including familial, cultural, and religious;

(d) the child's sense of attachments, including:

(i) where the child actually feels love, attachment, and a sense of being valued (as opposed to where adults believe the child should feel such love, attachment, and a sense of being valued);

(ii) the child's sense of security;

(iii) the child's sense of familiarity;

(iv) continuity of affection for the child;

(v) the least disruptive placement alternative for the child;

(e) the child's wishes and long-term goals, including the child's wishes regarding available permanency options and the child's wishes regarding maintaining connections with parents, siblings, and other relatives;

(f) the child's community ties, including church, school, and friends;

(g) the child's need for permanence which includes the child's need for stability and continuity of relationships with parent figures, ~~and with~~ siblings, and other relatives;

(h) the uniqueness of every family and child;

(i) the risks attendant to entering and being in substitute care; and

(j) the preferences of the persons available to care for the child, including willingness to provide permanency to the child, either through subsidized guardianship or through adoption.

(4.08) "Caregiver" includes a foster parent. Beginning July 1, 2025, "caregiver" includes a foster parent as defined in Section 2.17 of the Child Care Act of 1969, certified relative caregiver, as defined in Section 2.36 of the Child Care Act of 1969, and relative caregiver as defined in Section 4d of the Children and Family Services Act.

(4.1) "Chronic truant" shall have the definition ascribed to it in Section 26-2a of the School Code.

(5) "Court" means the circuit court in a session or division assigned to hear proceedings under this Act.

(6) "Dispositional hearing" means a hearing to determine whether a minor should be adjudged to be a ward of the court, and to determine what order of disposition should be made in respect to a minor adjudged to be a ward of the court.

(6.5) "Dissemination" or "disseminate" means to publish, produce, print, manufacture, distribute, sell, lease, exhibit, broadcast, display, transmit, or otherwise share information in any format so as to make the information accessible to others.

(7) "Emancipated minor" means any minor 16 years of age or over who has been completely or partially emancipated under the Emancipation of Minors Act or under this Act.

(7.03) "Expunge" means to physically destroy the records and to obliterate the minor's name from any official index, public record, or electronic database.

(7.05) "Foster parent" includes a relative caregiver selected by the Department of Children and Family Services to provide care for the minor.

(8) "Guardianship of the person" of a minor means the duty and authority to act in the best interests of the minor, subject to residual parental rights and responsibilities, to make important decisions in matters having a permanent effect on the life and development of the minor and to be concerned with the minor's general welfare. It includes but is not necessarily limited to:

(a) the authority to consent to marriage, to enlistment in the armed forces of the United States, or to a major medical, psychiatric, and surgical treatment; to represent the minor in legal actions; and to make other decisions of substantial legal significance concerning the minor;

(b) the authority and duty of reasonable visitation, except to the extent that these have been limited in the best interests of the minor by court order;

(c) the rights and responsibilities of legal custody except where legal custody has been vested in another person or agency; and

(d) the power to consent to the adoption of the minor, but only if expressly conferred on the guardian in accordance with Section 2-29, 3-30, or 4-27.

(8.1) "Juvenile court record" includes, but is not limited to:

(a) all documents filed in or maintained by the juvenile court pertaining to a specific incident, proceeding, or individual;

(b) all documents relating to a specific incident, proceeding, or individual made available to or maintained by probation officers;

(c) all documents, video or audio tapes, photographs, and exhibits admitted into evidence at juvenile court hearings; or

(d) all documents, transcripts, records, reports, or other evidence prepared by, maintained by, or released by any municipal, county, or State agency or department, in any format, if indicating involvement with the juvenile court relating to a specific incident, proceeding, or individual.

(8.2) "Juvenile law enforcement record" includes records of arrest, station adjustments, fingerprints, probation adjustments, the issuance of a notice to appear, or any other records or documents maintained by any law enforcement agency relating to a minor suspected of committing an offense, and records maintained by a law enforcement agency that identifies a juvenile as a suspect in committing an offense, but does not

include records identifying a juvenile as a victim, witness, or missing juvenile and any records created, maintained, or used for purposes of referral to programs relating to diversion as defined in subsection (6) of Section 5-105.

(9) "Legal custody" means the relationship created by an order of court in the best interests of the minor which imposes on the custodian the responsibility of physical possession of a minor and the duty to protect, train and discipline the minor and to provide the minor with food, shelter, education, and ordinary medical care, except as these are limited by residual parental rights and responsibilities and the rights and responsibilities of the guardian of the person, if any.

(9.1) "Mentally capable adult relative" means a person 21 years of age or older who is not suffering from a mental illness that prevents the person from providing the care necessary to safeguard the physical safety and welfare of a minor who is left in that person's care by the parent or parents or other person responsible for the minor's welfare.

(10) "Minor" means a person under the age of 21 years subject to this Act.

(11) "Parent" means a father or mother of a child and includes any adoptive parent. It also includes a person (i) whose parentage is presumed or has been established under the law of this or another jurisdiction or (ii) who has registered with the Putative Father Registry in accordance with Section 12.1 of the Adoption Act and whose paternity has not been ruled out under the law of this or another jurisdiction. It does not include a parent whose rights in respect to the minor have been terminated in any manner provided by law. It does not include a person who has been or could be determined to be a parent under the Illinois Parentage Act of 1984 or the Illinois Parentage Act of 2015, or similar parentage law in any other state, if that person has been convicted of or pled nolo contendere to a crime that resulted in the conception of the child under Section 11-1.20, 11-1.30, 11-1.40, 11-11, 12-13, 12-14, 12-14.1, subsection (a) or (b) (but not subsection (c)) of Section 11-1.50 or 12-15, or subsection (a), (b), (c), (e), or (f) (but not subsection (d)) of Section 11-1.60 or 12-16 of the Criminal Code of 1961 or the Criminal Code of 2012, or similar statute in another jurisdiction unless upon motion of any party, other than the offender, to the juvenile court proceedings the court finds it is in the child's best interest to deem the offender a parent for purposes of the juvenile court proceedings.

(11.1) "Permanency goal" means a goal set by the court as defined in subsection (2.3) ~~subdivision (2)~~ of Section 2-28.

(11.2) "Permanency hearing" means a hearing to set the permanency goal and to review and determine (i) the appropriateness of the services contained in the plan and whether those services have been provided, (ii) whether reasonable efforts have been made by all the parties to the service plan to achieve the goal, and (iii) whether the plan and goal have been achieved.

(12) "Petition" means the petition provided for in Section 2-13, 3-15, 4-12, or 5-520, including any supplemental petitions thereunder in Section 3-15, 4-12, or 5-520.

(12.1) "Physically capable adult relative" means a person 21 years of age or older who does not have a severe physical disability or medical condition, or is not suffering from alcoholism or drug addiction, that prevents the person from providing the care necessary to safeguard the physical safety and welfare of a minor who is left in that person's care by the parent or parents or other person responsible for the minor's welfare.

(12.2) "Post Permanency Sibling Contact Agreement" has the meaning ascribed to the term in Section 7.4 of the Children and Family Services Act.

(12.3) "Residential treatment center" means a licensed setting that provides 24-hour care to children in a group home or institution, including a facility licensed as a child care institution under Section 2.06 of the Child Care Act of 1969, a licensed group home under Section 2.16 of the Child Care Act of 1969, a qualified residential treatment program under Section 2.35 of the Child Care Act of 1969, a secure child care facility as defined in paragraph (18) of this Section, or any similar facility in another state. "Residential treatment center" does not include a relative foster home or a licensed foster family home.

(13) "Residual parental rights and responsibilities" means those rights and responsibilities remaining with the parent after the transfer of legal custody or guardianship of the person, including, but not necessarily limited to, the right to reasonable visitation (which may be limited by the court in the best interests of the minor as provided in subsection (8)(b) of this Section), the right to consent to adoption, the right to determine the minor's religious affiliation, and the responsibility for the minor's support.

(14) "Shelter" means the temporary care of a minor in physically unrestricting facilities pending court disposition or execution of court order for placement.

(14.05) "Shelter placement" means a temporary or emergency placement for a minor, including an emergency foster home placement.

(14.1) "Sibling Contact Support Plan" has the meaning ascribed to the term in Section 7.4 of the Children and Family Services Act.

(14.2) "Significant event report" means a written document describing an occurrence or event beyond the customary operations, routines, or relationships in the Department of Children of Family Services, a child care facility, or other entity that is licensed or regulated by the Department of Children of Family Services or that provides services for the Department of Children of Family Services under a grant, contract, or purchase of service agreement; involving children or youth, employees, foster parents, or relative caregivers; allegations of abuse or neglect or any other incident raising a concern about the well-being of a minor under the jurisdiction of the court under Article II of the Juvenile Court Act of 1987; incidents involving damage to property, allegations of criminal activity, misconduct, or other occurrences affecting the operations of the Department of Children of Family Services or a child care facility; any incident that could have media impact; and unusual incidents as defined by Department of Children and Family Services rule.

(15) "Station adjustment" means the informal handling of an alleged offender by a juvenile police officer.

(16) "Ward of the court" means a minor who is so adjudged under Section 2-22, 3-23, 4-20, or 5-705, after a finding of the requisite jurisdictional facts, and thus is subject to the dispositional powers of the court under this Act.

(17) "Juvenile police officer" means a sworn police officer who has completed a Basic Recruit Training Course, has been assigned to the position of juvenile police officer by the officer's chief law enforcement officer and has completed the necessary juvenile officers training as prescribed by the Illinois Law Enforcement Training Standards Board, or in the case of a State police officer, juvenile officer training approved by the Director of the Illinois State Police.

(18) "Secure child care facility" means any child care facility licensed by the Department of Children and Family Services to provide secure living arrangements for children under 18 years of age who are subject to placement in facilities under the Children and Family Services Act and who are not subject to placement in facilities for whom standards are established by the Department of Corrections under Section 3-15-2 of the Unified Code of Corrections. "Secure child care facility" also means a facility that is designed and operated to ensure that all entrances and exits from the facility, a building, or a distinct part of the building are under the exclusive control of the staff of the facility, whether or not the child has the freedom of movement within the perimeter of the facility, building, or distinct part of the building.

(Source: P.A. 102-538, eff. 8-20-21; 103-22, eff. 8-8-23; 103-564, eff. 11-17-23.)

(705 ILCS 405/1-5) (from Ch. 37, par. 801-5)

Sec. 1-5. Rights of parties to proceedings.

(1) Except as provided in this Section and paragraph (2) of Sections 2-22, 3-23, 4-20, 5-610 or 5-705, the minor who is the subject of the proceeding and the minor's parents, guardian, legal custodian or responsible relative who are parties respondent have the right to be present, to be heard, to present evidence material to the proceedings, to cross-examine witnesses, to examine pertinent court files and records and also, although proceedings under this Act are not intended to be adversary in character, the right to be represented by counsel. At the request of any party financially unable to employ counsel, with the exception of a foster parent permitted to intervene under this Section, the court shall appoint the Public Defender or such other counsel as the case may require. Counsel appointed for the minor and any indigent party shall appear at all stages of the trial court proceeding, and such appointment shall continue through the permanency hearings and termination of parental rights proceedings subject to withdrawal, vacating of appointment, or substitution pursuant to Supreme Court Rules or the Code of Civil Procedure. Following the dispositional hearing, the court may require appointed counsel, other than counsel for the minor or counsel for the guardian ad litem, to withdraw the counsel's appearance upon failure of the party for whom counsel was appointed under this Section to attend any subsequent proceedings.

No hearing on any petition or motion filed under this Act may be commenced unless the minor who is the subject of the proceeding is represented by counsel. Notwithstanding the preceding sentence, if a guardian ad litem has been appointed for the minor under Section 2-17 of this Act and the guardian ad litem is a licensed attorney at law of this State, or in the event that a court appointed special advocate has been appointed as guardian ad litem and counsel has been appointed to represent the court appointed special advocate, the court may not require the appointment of counsel to represent the minor unless the court finds that the minor's interests are in conflict with what the guardian ad litem determines to be in the best interest

of the minor. Each adult respondent shall be furnished a written "Notice of Rights" at or before the first hearing at which the adult respondent appears.

(1.5) The Department shall maintain a system of response to inquiry made by parents or putative parents as to whether their child is under the custody or guardianship of the Department; and if so, the Department shall direct the parents or putative parents to the appropriate court of jurisdiction, including where inquiry may be made of the clerk of the court regarding the case number and the next scheduled court date of the minor's case. Effective notice and the means of accessing information shall be given to the public on a continuing basis by the Department.

(2)(a) Though not appointed guardian or legal custodian or otherwise made a party to the proceeding, any current or previously appointed ~~foster parent or relative~~ caregiver~~,~~ or representative of an agency or association interested in the minor has the right to be heard by the court, but does not thereby become a party to the proceeding.

In addition to the foregoing right to be heard by the court, any current ~~foster parent or relative~~ caregiver of a minor and the agency designated by the court or the Department of Children and Family Services as custodian of the minor who is alleged to be or has been adjudicated an abused or neglected minor under Section 2-3 or a dependent minor under Section 2-4 of this Act has the right to and shall be given adequate notice at all stages of any hearing or proceeding under this Act.

Any ~~foster parent or relative~~ caregiver who is denied the right to be heard under this Section may bring a mandamus action under Article XIV of the Code of Civil Procedure against the court or any public agency to enforce that right. The mandamus action may be brought immediately upon the denial of those rights but in no event later than 30 days after the caregiver ~~foster parent~~ has been denied the right to be heard.

(b) If after an adjudication that a minor is abused or neglected as provided under Section 2-21 of this Act and a motion has been made to restore the minor to any parent, guardian, or legal custodian found by the court to have caused the neglect or to have inflicted the abuse on the minor, a caregiver ~~foster parent~~ may file a motion to intervene in the proceeding for the sole purpose of requesting that the minor be placed with the caregiver ~~foster parent~~, provided that the caregiver ~~foster parent~~ (i) is the current caregiver ~~foster parent~~ of the minor or (ii) has previously been a caregiver ~~foster parent~~ for the minor for one year or more, has a foster care license or is eligible for a license or is not required to have a license, and is not the subject of any findings of abuse or neglect of any child. The juvenile court may only enter orders placing a minor with a specific caregiver ~~foster parent~~ under this subsection (2)(b) and nothing in this Section shall be construed to confer any jurisdiction or authority on the juvenile court to issue any other orders requiring the appointed guardian or custodian of a minor to place the minor in a designated caregiver's ~~foster~~ home or facility. This Section is not intended to encompass any matters that are within the scope or determinable under the administrative and appeal process established by rules of the Department of Children and Family Services under Section 5(o) of the Children and Family Services Act. Nothing in this Section shall relieve the court of its responsibility, under Section 2-14(a) of this Act to act in a just and speedy manner to reunify families where it is the best interests of the minor and the child can be cared for at home without endangering the child's health or safety and, if reunification is not in the best interests of the minor, to find another permanent home for the minor. Nothing in this Section, or in any order issued by the court with respect to the placement of a minor with a caregiver ~~foster parent~~, shall impair the ability of the Department of Children and Family Services, or anyone else authorized under Section 5 of the Abused and Neglected Child Reporting Act, to remove a minor from the home of a caregiver ~~foster parent~~ if the Department of Children and Family Services or the person removing the minor has reason to believe that the circumstances or conditions of the minor are such that continuing in the residence or care of the caregiver ~~foster parent~~ will jeopardize the child's health and safety or present an imminent risk of harm to that minor's life.

(c) If a caregiver ~~foster parent~~ has had the minor who is the subject of the proceeding under Article II in the caregiver's ~~foster parent's~~ home for more than one year on or after July 3, 1994 and if the minor's placement is being terminated from that caregiver's ~~foster parent's~~ home, that caregiver ~~foster parent~~ shall have standing and intervenor status except in those circumstances where the Department of Children and Family Services or anyone else authorized under Section 5 of the Abused and Neglected Child Reporting Act has removed the minor from the caregiver ~~foster parent~~ because of a reasonable belief that the circumstances or conditions of the minor are such that continuing in the residence or care of the caregiver ~~foster parent~~ will jeopardize the child's health or safety or presents an imminent risk of harm to the minor's life.

(d) The court may grant standing to any caregiver ~~foster parent~~ if the court finds that it is in the best interest of the child for the caregiver ~~foster parent~~ to have standing and intervenor status.

(3) Parties respondent are entitled to notice in compliance with Sections 2-15 and 2-16, 3-17 and 3-18, 4-14 and 4-15 or 5-525 and 5-530, as appropriate. At the first appearance before the court by the minor, the minor's parents, guardian, custodian or responsible relative, the court shall explain the nature of the proceedings and inform the parties of their rights under the first 2 paragraphs of this Section.

If the child is alleged to be abused, neglected or dependent, the court shall admonish the parents that if the court declares the child to be a ward of the court and awards custody or guardianship to the Department of Children and Family Services, the parents must cooperate with the Department of Children and Family Services, comply with the terms of the service plans, and correct the conditions that require the child to be in care, or risk termination of their parental rights.

Upon an adjudication of wardship of the court under Sections 2-22, 3-23, 4-20 or 5-705, the court shall inform the parties of their right to appeal therefrom as well as from any other final judgment of the court.

When the court finds that a child is an abused, neglected, or dependent minor under Section 2-21, the court shall admonish the parents that the parents must cooperate with the Department of Children and Family Services, comply with the terms of the service plans, and correct the conditions that require the child to be in care, or risk termination of their parental rights.

When the court declares a child to be a ward of the court and awards guardianship to the Department of Children and Family Services under Section 2-22, the court shall admonish the parents, guardian, custodian, or responsible relative that the parents must cooperate with the Department of Children and Family Services, comply with the terms of the service plans, and correct the conditions that require the child to be in care, or risk termination of their parental rights.

(4) No sanction may be applied against the minor who is the subject of the proceedings by reason of the minor's refusal or failure to testify in the course of any hearing held prior to final adjudication under Section 2-22, 3-23, 4-20 or 5-705.

(5) In the discretion of the court, the minor may be excluded from any part or parts of a dispositional hearing and, with the consent of the parent or parents, guardian, counsel or a guardian ad litem, from any part or parts of an adjudicatory hearing.

(6) The general public except for the news media and the crime victim, as defined in Section 3 of the Rights of Crime Victims and Witnesses Act, shall be excluded from any hearing and, except for the persons specified in this Section only persons, including representatives of agencies and associations, who in the opinion of the court have a direct interest in the case or in the work of the court shall be admitted to the hearing. However, the court may, for the minor's safety and protection and for good cause shown, prohibit any person or agency present in court from further disclosing the minor's identity. Nothing in this subsection (6) prevents the court from allowing other juveniles to be present or to participate in a court session being held under the Juvenile Drug Court Treatment Act.

(7) A party shall not be entitled to exercise the right to a substitution of a judge without cause under subdivision (a)(2) of Section 2-1001 of the Code of Civil Procedure in a proceeding under this Act if the judge is currently assigned to a proceeding involving the alleged abuse, neglect, or dependency of the minor's sibling or half sibling and that judge has made a substantive ruling in the proceeding involving the minor's sibling or half sibling.

(Source: P.A. 103-22, eff. 8-8-23.)

(705 ILCS 405/2-10) (from Ch. 37, par. 802-10)

Sec. 2-10. Temporary custody hearing. At the appearance of the minor before the court at the temporary custody hearing, all witnesses present shall be examined before the court in relation to any matter connected with the allegations made in the petition.

(1) If the court finds that there is not probable cause to believe that the minor is abused, neglected, or dependent it shall release the minor and dismiss the petition.

(2) If the court finds that there is probable cause to believe that the minor is abused, neglected, or dependent, the court shall state in writing the factual basis supporting its finding and the minor, the minor's parent, guardian, or custodian, and other persons able to give relevant testimony shall be examined before the court. The Department of Children and Family Services shall give testimony concerning indicated reports of abuse and neglect, of which they are aware through the central registry, involving the minor's parent, guardian, or custodian. After such testimony, the court may, consistent with the health, safety, and best interests of the minor, enter an order that the minor shall be released upon the request of parent,

guardian, or custodian if the parent, guardian, or custodian appears to take custody. If it is determined that a parent's, guardian's, or custodian's compliance with critical services mitigates the necessity for removal of the minor from the minor's home, the court may enter an Order of Protection setting forth reasonable conditions of behavior that a parent, guardian, or custodian must observe for a specified period of time, not to exceed 12 months, without a violation; provided, however, that the 12-month period shall begin anew after any violation. "Custodian" includes the Department of Children and Family Services, if it has been given custody of the child, or any other agency of the State which has been given custody or wardship of the child. If it is consistent with the health, safety, and best interests of the minor, the court may also prescribe shelter care and order that the minor be kept in a suitable place designated by the court or in a shelter care facility designated by the Department of Children and Family Services or a licensed child welfare agency; however, on and after January 1, 2015 (the effective date of Public Act 98-803) and before January 1, 2017, a minor charged with a criminal offense under the Criminal Code of 1961 or the Criminal Code of 2012 or adjudicated delinquent shall not be placed in the custody of or committed to the Department of Children and Family Services by any court, except a minor less than 16 years of age and committed to the Department of Children and Family Services under Section 5-710 of this Act or a minor for whom an independent basis of abuse, neglect, or dependency exists; and on and after January 1, 2017, a minor charged with a criminal offense under the Criminal Code of 1961 or the Criminal Code of 2012 or adjudicated delinquent shall not be placed in the custody of or committed to the Department of Children and Family Services by any court, except a minor less than 15 years of age and committed to the Department of Children and Family Services under Section 5-710 of this Act or a minor for whom an independent basis of abuse, neglect, or dependency exists. An independent basis exists when the allegations or adjudication of abuse, neglect, or dependency do not arise from the same facts, incident, or circumstances which give rise to a charge or adjudication of delinquency.

In placing the minor, the Department or other agency shall, to the extent compatible with the court's order, comply with Section 7 of the Children and Family Services Act. In determining the health, safety, and best interests of the minor to prescribe shelter care, the court must find that it is a matter of immediate and urgent necessity for the safety, and protection of the minor or of the person or property of another that the minor be placed in a shelter care facility or that the minor is likely to flee the jurisdiction of the court, and must further find that reasonable efforts have been made or that, consistent with the health, safety and best interests of the minor, no efforts reasonably can be made to prevent or eliminate the necessity of removal of the minor from the minor's home. The court shall require documentation from the Department of Children and Family Services as to the reasonable efforts that were made to prevent or eliminate the necessity of removal of the minor from the minor's home or the reasons why no efforts reasonably could be made to prevent or eliminate the necessity of removal. When a minor is placed in the home of a relative, the Department of Children and Family Services shall complete a preliminary background review of the members of the minor's custodian's household in accordance with Section 3.4 or 4.3 of the Child Care Act of 1969 within 90 days of that placement. If the minor is not placed in the home of a relative, the court shall require evidence from the Department as to the efforts that were made to place the minor in the home of a relative or the reasons why no efforts reasonably could be made to place the minor in the home of a relative, consistent with the best interests of the minor. If the minor is ordered placed in a shelter care facility of the Department of Children and Family Services or a licensed child welfare agency, the court shall, upon request of the appropriate Department or other agency, appoint the Department of Children and Family Services Guardianship Administrator or other appropriate agency executive temporary custodian of the minor and the court may enter such other orders related to the temporary custody as it deems fit and proper, including the provision of services to the minor or the minor's family to ameliorate the causes contributing to the finding of probable cause or to the finding of the existence of immediate and urgent necessity.

Where the Department of Children and Family Services Guardianship Administrator is appointed as the executive temporary custodian, the Department of Children and Family Services shall file with the court and serve on the parties a parent-child visiting plan, within 10 days, excluding weekends and holidays, after the appointment. The parent-child visiting plan shall set out the time and place of visits, the frequency of visits, the length of visits, who shall be present at the visits, and where appropriate, the minor's opportunities to have telephone and mail communication with the parents.

Where the Department of Children and Family Services Guardianship Administrator is appointed as the executive temporary custodian, and when the child has siblings in care, the Department of Children and Family Services shall file with the court and serve on the parties a sibling placement and contact plan within 10 days, excluding weekends and holidays, after the appointment. The sibling placement and contact plan

shall set forth whether the siblings are placed together, and if they are not placed together, what, if any, efforts are being made to place them together. If the Department has determined that it is not in a child's best interest to be placed with a sibling, the Department shall document in the sibling placement and contact plan the basis for its determination. For siblings placed separately, the sibling placement and contact plan shall set the time and place for visits, the frequency of the visits, the length of visits, who shall be present for the visits, and where appropriate, the child's opportunities to have contact with their siblings in addition to in person contact. If the Department determines it is not in the best interest of a sibling to have contact with a sibling, the Department shall document in the sibling placement and contact plan the basis for its determination. The sibling placement and contact plan shall specify a date for development of the Sibling Contact Support Plan, under subsection (f) of Section 7.4 of the Children and Family Services Act, and shall remain in effect until the Sibling Contact Support Plan is developed.

For good cause, the court may waive the requirement to file the parent-child visiting plan or the sibling placement and contact plan, or extend the time for filing either plan. Any party may, by motion, request the court to review the parent-child visiting plan to determine whether it is reasonably calculated to expeditiously facilitate the achievement of the permanency goal. A party may, by motion, request the court to review the parent-child visiting plan or the sibling placement and contact plan to determine whether it is consistent with the minor's best interest. The court may refer the parties to mediation where available. The frequency, duration, and locations of visitation shall be measured by the needs of the child and family, and not by the convenience of Department personnel. Child development principles shall be considered by the court in its analysis of how frequent visitation should be, how long it should last, where it should take place, and who should be present. If upon motion of the party to review either plan and after receiving evidence, the court determines that the parent-child visiting plan is not reasonably calculated to expeditiously facilitate the achievement of the permanency goal or that the restrictions placed on parent-child contact or sibling placement or contact are contrary to the child's best interests, the court shall put in writing the factual basis supporting the determination and enter specific findings based on the evidence. The court shall enter an order for the Department to implement changes to the parent-child visiting plan or sibling placement or contact plan, consistent with the court's findings. At any stage of proceeding, any party may by motion request the court to enter any orders necessary to implement the parent-child visiting plan, sibling placement or contact plan, or subsequently developed Sibling Contact Support Plan. Nothing under this subsection (2) shall restrict the court from granting discretionary authority to the Department to increase opportunities for additional parent-child contacts or sibling contacts, without further court orders. Nothing in this subsection (2) shall restrict the Department from immediately restricting or terminating parent-child contact or sibling contacts, without either amending the parent-child visiting plan or the sibling contact plan or obtaining a court order, where the Department or its assigns reasonably believe there is an immediate need to protect the child's health, safety, and welfare. Such restrictions or terminations must be based on available facts to the Department and its assigns when viewed in light of the surrounding circumstances and shall only occur on an individual case-by-case basis. The Department shall file with the court and serve on the parties any amendments to the plan within 10 days, excluding weekends and holidays, of the change of the visitation.

Acceptance of services shall not be considered an admission of any allegation in a petition made pursuant to this Act, nor may a referral of services be considered as evidence in any proceeding pursuant to this Act, except where the issue is whether the Department has made reasonable efforts to reunite the family. In making its findings that it is consistent with the health, safety, and best interests of the minor to prescribe shelter care, the court shall state in writing (i) the factual basis supporting its findings concerning the immediate and urgent necessity for the protection of the minor or of the person or property of another and (ii) the factual basis supporting its findings that reasonable efforts were made to prevent or eliminate the removal of the minor from the minor's home or that no efforts reasonably could be made to prevent or eliminate the removal of the minor from the minor's home. The parents, guardian, custodian, temporary custodian, and minor shall each be furnished a copy of such written findings. The temporary custodian shall maintain a copy of the court order and written findings in the case record for the child. The order together with the court's findings of fact in support thereof shall be entered of record in the court.

Once the court finds that it is a matter of immediate and urgent necessity for the protection of the minor that the minor be placed in a shelter care facility, the minor shall not be returned to the parent, custodian, or guardian until the court finds that such placement is no longer necessary for the protection of the minor.

If the child is placed in the temporary custody of the Department of Children and Family Services for the minor's protection, the court shall admonish the parents, guardian, custodian, or responsible relative that

the parents must cooperate with the Department of Children and Family Services, comply with the terms of the service plans, and correct the conditions which require the child to be in care, or risk termination of their parental rights. The court shall ensure, by inquiring in open court of each parent, guardian, custodian, or responsible relative, that the parent, guardian, custodian, or responsible relative has had the opportunity to provide the Department with all known names, addresses, and telephone numbers of each of the minor's living adult relatives, including, but not limited to, grandparents, siblings of the minor's parents, and siblings. The court shall advise the parents, guardian, custodian, or responsible relative to inform the Department if additional information regarding the minor's adult relatives becomes available.

(2.5) When the court places the minor in the temporary custody of the Department, the court shall inquire of the Department's initial family finding and relative engagement efforts, as described in Section 7 of the Children and Family Services Act, and the Department shall complete any remaining family finding and relative engagement efforts required under Section 7 of the Children and Family Services Act within 30 days of the minor being taken into temporary custody. The Department shall complete new family finding and relative engagement efforts in accordance with Section 7 of the Children and Family Services Act for relatives of the minor within 30 days of an unknown parent's identity being determined or a parent whose whereabouts were unknown being located.

(3) If prior to the shelter care hearing for a minor described in Sections 2-3, 2-4, 3-3, and 4-3 the moving party is unable to serve notice on the party respondent, the shelter care hearing may proceed ex parte. A shelter care order from an ex parte hearing shall be endorsed with the date and hour of issuance and shall be filed with the clerk's office and entered of record. The order shall expire after 10 days from the time it is issued unless before its expiration it is renewed, at a hearing upon appearance of the party respondent, or upon an affidavit of the moving party as to all diligent efforts to notify the party respondent by notice as herein prescribed. The notice prescribed shall be in writing and shall be personally delivered to the minor or the minor's attorney and to the last known address of the other person or persons entitled to notice. The notice shall also state the nature of the allegations, the nature of the order sought by the State, including whether temporary custody is sought, and the consequences of failure to appear and shall contain a notice that the parties will not be entitled to further written notices or publication notices of proceedings in this case, including the filing of an amended petition or a motion to terminate parental rights, except as required by Supreme Court Rule 11; and shall explain the right of the parties and the procedures to vacate or modify a shelter care order as provided in this Section. The notice for a shelter care hearing shall be substantially as follows:

NOTICE TO PARENTS AND CHILDREN
OF SHELTER CARE HEARING

On ..... at ....., before the Honorable ....., (address:) ....., the State of Illinois will present evidence (1) that (name of child or children) ..... are abused, neglected, or dependent for the following reasons:
..... and (2) whether there is "immediate and urgent necessity" to remove the child or children from the responsible relative.

YOUR FAILURE TO APPEAR AT THE HEARING MAY RESULT IN PLACEMENT of the child or children in foster care until a trial can be held. A trial may not be held for up to 90 days. You will not be entitled to further notices of proceedings in this case, including the filing of an amended petition or a motion to terminate parental rights.

At the shelter care hearing, parents have the following rights:

1. To ask the court to appoint a lawyer if they cannot afford one.
2. To ask the court to continue the hearing to allow them time to prepare.
3. To present evidence concerning:
    a. Whether or not the child or children were abused, neglected or dependent.
    b. Whether or not there is "immediate and urgent necessity" to remove the child from home (including: their ability to care for the child, conditions in the home, alternative means of protecting the child other than removal).
    c. The best interests of the child.
4. To cross examine the State's witnesses.

The Notice for rehearings shall be substantially as follows:

NOTICE OF PARENT'S AND CHILDREN'S RIGHTS
TO REHEARING ON TEMPORARY CUSTODY

If you were not present at and did not have adequate notice of the Shelter Care Hearing at which temporary custody of ..... was awarded to ....., you have the right to request a full rehearing on whether the State should have temporary custody of ..... To request this rehearing, you must file with the Clerk of the Juvenile Court (address): ....., in person or by mailing a statement (affidavit) setting forth the following:

1. That you were not present at the shelter care hearing.
2. That you did not get adequate notice (explaining how the notice was inadequate).
3. Your signature.
4. Signature must be notarized.

The rehearing should be scheduled within 48 hours of your filing this affidavit.

At the rehearing, your rights are the same as at the initial shelter care hearing. The enclosed notice explains those rights.

At the Shelter Care Hearing, children have the following rights:

1. To have a guardian ad litem appointed.
2. To be declared competent as a witness and to present testimony concerning:
    a. Whether they are abused, neglected or dependent.
    b. Whether there is "immediate and urgent necessity" to be removed from home.
    c. Their best interests.
3. To cross examine witnesses for other parties.
4. To obtain an explanation of any proceedings and orders of the court.

(4) If the parent, guardian, legal custodian, responsible relative, minor age 8 or over, or counsel of the minor did not have actual notice of or was not present at the shelter care hearing, the parent, guardian, legal custodian, responsible relative, minor age 8 or over, or counsel of the minor may file an affidavit setting forth these facts, and the clerk shall set the matter for rehearing not later than 48 hours, excluding Sundays and legal holidays, after the filing of the affidavit. At the rehearing, the court shall proceed in the same manner as upon the original hearing.

(5) Only when there is reasonable cause to believe that the minor taken into custody is a person described in subsection (3) of Section 5-105 may the minor be kept or detained in a detention home or county or municipal jail. This Section shall in no way be construed to limit subsection (6).

(6) No minor under 16 years of age may be confined in a jail or place ordinarily used for the confinement of prisoners in a police station. Minors under 18 years of age must be kept separate from confined adults and may not at any time be kept in the same cell, room, or yard with adults confined pursuant to the criminal law.

(7) If the minor is not brought before a judicial officer within the time period as specified in Section 2-9, the minor must immediately be released from custody.

(8) If neither the parent, guardian, or custodian appears within 24 hours to take custody of a minor released upon request pursuant to subsection (2) of this Section, then the clerk of the court shall set the matter for rehearing not later than 7 days after the original order and shall issue a summons directed to the parent, guardian, or custodian to appear. At the same time the probation department shall prepare a report on the minor. If a parent, guardian, or custodian does not appear at such rehearing, the judge may enter an order prescribing that the minor be kept in a suitable place designated by the Department of Children and Family Services or a licensed child welfare agency.

(9) Notwithstanding any other provision of this Section any interested party, including the State, the temporary custodian, an agency providing services to the minor or family under a service plan pursuant to Section 8.2 of the Abused and Neglected Child Reporting Act, foster parent, or any of their representatives, on notice to all parties entitled to notice, may file a motion that it is in the best interests of the minor to modify or vacate a temporary custody order on any of the following grounds:

(a) It is no longer a matter of immediate and urgent necessity that the minor remain in shelter care; or

(b) There is a material change in the circumstances of the natural family from which the minor was removed and the child can be cared for at home without endangering the child's health or safety; or

(c) A person not a party to the alleged abuse, neglect or dependency, including a parent, relative, or legal guardian, is capable of assuming temporary custody of the minor; or

(d) Services provided by the Department of Children and Family Services or a child welfare agency or other service provider have been successful in eliminating the need for temporary custody and the child can be cared for at home without endangering the child's health or safety.

In ruling on the motion, the court shall determine whether it is consistent with the health, safety, and best interests of the minor to modify or vacate a temporary custody order. If the minor is being restored to the custody of a parent, legal custodian, or guardian who lives outside of Illinois, and an Interstate Compact has been requested and refused, the court may order the Department of Children and Family Services to arrange for an assessment of the minor's proposed living arrangement and for ongoing monitoring of the health, safety, and best interest of the minor and compliance with any order of protective supervision entered in accordance with Section 2-20 or 2-25.

The clerk shall set the matter for hearing not later than 14 days after such motion is filed. In the event that the court modifies or vacates a temporary custody order but does not vacate its finding of probable cause, the court may order that appropriate services be continued or initiated in behalf of the minor and the minor's family.

(10) When the court finds or has found that there is probable cause to believe a minor is an abused minor as described in subsection (2) of Section 2-3 and that there is an immediate and urgent necessity for the abused minor to be placed in shelter care, immediate and urgent necessity shall be presumed for any other minor residing in the same household as the abused minor provided:

(a) Such other minor is the subject of an abuse or neglect petition pending before the court; and

(b) A party to the petition is seeking shelter care for such other minor.

Once the presumption of immediate and urgent necessity has been raised, the burden of demonstrating the lack of immediate and urgent necessity shall be on any party that is opposing shelter care for the other minor.

(11) The changes made to this Section by Public Act 98-61 apply to a minor who has been arrested or taken into custody on or after January 1, 2014 (the effective date of Public Act 98-61).

(12) After the court has placed a minor in the care of a temporary custodian pursuant to this Section, any party may file a motion requesting the court to grant the temporary custodian the authority to serve as a surrogate decision maker for the minor under the Health Care Surrogate Act for purposes of making decisions pursuant to paragraph (1) of subsection (b) of Section 20 of the Health Care Surrogate Act. The court may grant the motion if it determines by clear and convincing evidence that it is in the best interests of the minor to grant the temporary custodian such authority. In making its determination, the court shall weigh the following factors in addition to considering the best interests factors listed in subsection (4.05) of Section 1-3 of this Act:

(a) the efforts to identify and locate the respondents and adult family members of the minor and the results of those efforts;

(b) the efforts to engage the respondents and adult family members of the minor in decision making on behalf of the minor;

(c) the length of time the efforts in paragraphs (a) and (b) have been ongoing;

(d) the relationship between the respondents and adult family members and the minor;

(e) medical testimony regarding the extent to which the minor is suffering and the impact of a delay in decision-making on the minor; and

(f) any other factor the court deems relevant.

If the Department of Children and Family Services is the temporary custodian of the minor, in addition to the requirements of paragraph (1) of subsection (b) of Section 20 of the Health Care Surrogate Act, the Department shall follow its rules and procedures in exercising authority granted under this subsection.

(Source: P.A. 102-489, eff. 8-20-21; 102-502, eff. 1-1-22; 102-813, eff. 5-13-22; 103-22, eff. 8-8-23; 103-605, eff. 7-1-24.)

(705 ILCS 405/2-13) (from Ch. 37, par. 802-13)

Sec. 2-13. Petition.

(1) Any adult person, any agency or association by its representative may file, or the court on its own motion, consistent with the health, safety and best interests of the minor may direct the filing through the State's Attorney of a petition in respect of a minor under this Act. The petition and all subsequent court documents shall be entitled "In the interest of ...., a minor".

(2) The petition shall be verified but the statements may be made upon information and belief. It shall allege that the minor is abused, neglected, or dependent, with citations to the appropriate provisions of this

Act, and set forth (a) facts sufficient to bring the minor under Section 2-3 or 2-4 and to inform respondents of the cause of action, including, but not limited to, a plain and concise statement of the factual allegations that form the basis for the filing of the petition; (b) the name, age and residence of the minor; (c) the names and residences of the minor's parents; (d) the name and residence of the minor's legal guardian or the person or persons having custody or control of the minor, or of the nearest known relative if no parent or guardian can be found; and (e) if the minor upon whose behalf the petition is brought is sheltered in custody, the date on which such temporary custody was ordered by the court or the date set for a temporary custody hearing. If any of the facts herein required are not known by the petitioner, the petition shall so state.

(3) The petition must allege that it is in the best interests of the minor and of the public that the minor be adjudged a ward of the court and may pray generally for relief available under this Act. The petition need not specify any proposed disposition following adjudication of wardship. The petition may request that the minor remain in the custody of the parent, guardian, or custodian under an Order of Protection.

(4) If termination of parental rights and appointment of a guardian of the person with power to consent to adoption of the minor under Section 2-29 is sought, the petition shall so state. If the petition includes this request, the prayer for relief shall clearly and obviously state that the parents could permanently lose their rights as a parent at this hearing.

In addition to the foregoing, the petitioner, by motion, may request the termination of parental rights and appointment of a guardian of the person with power to consent to adoption of the minor under Section 2-29 at any time after the entry of a dispositional order under Section 2-22.

(4.5) (a) Unless good cause exists that filing a petition to terminate parental rights is contrary to the child's best interests, with respect to any minors committed to its care pursuant to this Act, the Department of Children and Family Services shall request the State's Attorney to file a petition or motion for termination of parental rights and appointment of guardian of the person with power to consent to adoption of the minor under Section 2-29 if:

(i) a minor has been in foster care, as described in subsection (b), for 15 months of the most recent 22 months; or

(ii) a minor under the age of 2 years has been previously determined to be abandoned at an adjudicatory hearing; or

(iii) the parent is criminally convicted of:

(A) first degree murder or second degree murder of any child;

(B) attempt or conspiracy to commit first degree murder or second degree murder of any child;

(C) solicitation to commit murder of any child, solicitation to commit murder for hire of any child, or solicitation to commit second degree murder of any child;

(D) aggravated battery, aggravated battery of a child, or felony domestic battery, any of which has resulted in serious injury to the minor or a sibling of the minor;

(E) predatory criminal sexual assault of a child;

(E-5) aggravated criminal sexual assault;

(E-10) criminal sexual abuse in violation of subsection (a) of Section 11-1.50 of the Criminal Code of 1961 or the Criminal Code of 2012;

(E-15) sexual exploitation of a child;

(E-20) permitting sexual abuse of a child;

(E-25) criminal sexual assault; or

(F) an offense in any other state the elements of which are similar and bear a substantial relationship to any of the foregoing offenses.

(a-1) For purposes of this subsection (4.5), good cause exists in the following circumstances:

(i) the child is being cared for by a relative,

(ii) the Department has documented in the case plan a compelling reason for determining that filing such petition would not be in the best interests of the child,

(iii) the court has found within the preceding 12 months that the Department has failed to make reasonable efforts to reunify the child and family, ~~or~~

(iv) the parent is incarcerated, or the parent's prior incarceration is a significant factor in why the child has been in foster care for 15 months out of any 22-month period, the parent maintains a meaningful role in the child's life, and the Department has not documented another reason why it would otherwise be appropriate to file a petition to terminate parental rights pursuant to this Section

and the Adoption Act. The assessment of whether an incarcerated parent maintains a meaningful role in the child's life may include consideration of the following:

(A) the child's best interest;

(B) the parent's expressions or acts of manifesting concern for the child, such as letters, telephone calls, visits, and other forms of communication with the child and the impact of the communication on the child;

(C) the parent's efforts to communicate with and work with the Department for the purpose of complying with the service plan and repairing, maintaining, or building the parent-child relationship; or

(D) limitations in the parent's access to family support programs, therapeutic services, visiting opportunities, telephone and mail services, and meaningful participation in court proceedings, or .

(v) the Department has not yet met with the child's caregiver to discuss the permanency goals of guardianship and adoption.

(b) For purposes of this subsection, the date of entering foster care is defined as the earlier of:

(1) The date of a judicial finding at an adjudicatory hearing that the child is an abused, neglected, or dependent minor; or

(2) 60 days after the date on which the child is removed from the child's parent, guardian, or legal custodian.

(c) (Blank).

(d) (Blank).

(5) The court shall liberally allow the petitioner to amend the petition to set forth a cause of action or to add, amend, or supplement factual allegations that form the basis for a cause of action up until 14 days before the adjudicatory hearing. The petitioner may amend the petition after that date and prior to the adjudicatory hearing if the court grants leave to amend upon a showing of good cause. The court may allow amendment of the petition to conform with the evidence at any time prior to ruling. In all cases in which the court has granted leave to amend based on new evidence or new allegations, the court shall permit the respondent an adequate opportunity to prepare a defense to the amended petition.

(6) At any time before dismissal of the petition or before final closing and discharge under Section 2-31, one or more motions in the best interests of the minor may be filed. The motion shall specify sufficient facts in support of the relief requested.

(Source: P.A. 103-22, eff. 8-8-23.)

(705 ILCS 405/2-21) (from Ch. 37, par. 802-21)

Sec. 2-21. Findings and adjudication.

(1) The court shall state for the record the manner in which the parties received service of process and shall note whether the return or returns of service, postal return receipt or receipts for notice by certified mail, or certificate or certificates of publication have been filed in the court record. The court shall enter any appropriate orders of default against any parent who has been properly served in any manner and fails to appear.

No further service of process as defined in Sections 2-15 and 2-16 is required in any subsequent proceeding for a parent who was properly served in any manner, except as required by Supreme Court Rule 11.

The caseworker shall testify about the diligent search conducted for the parent.

After hearing the evidence the court shall determine whether or not the minor is abused, neglected, or dependent. If it finds that the minor is not such a person, the court shall order the petition dismissed and the minor discharged. The court's determination of whether the minor is abused, neglected, or dependent shall be stated in writing with the factual basis supporting that determination.

If the court finds that the minor is abused, neglected, or dependent, the court shall then determine and put in writing the factual basis supporting that determination, and specify, to the extent possible, the acts or omissions or both of each parent, guardian, or legal custodian that form the basis of the court's findings. That finding shall appear in the order of the court.

If the court finds that the child has been abused, neglected or dependent, the court shall admonish the parents that they must cooperate with the Department of Children and Family Services, comply with the terms of the service plan, and correct the conditions that require the child to be in care, or risk termination of parental rights.

If the court determines that a person has inflicted physical or sexual abuse upon a minor, the court shall report that determination to the Illinois State Police, which shall include that information in its report to the President of the school board for a school district that requests a criminal history records check of that person, or the regional superintendent of schools who requests a check of that person, as required under Section 10-21.9 or 34-18.5 of the School Code.

(2) If, pursuant to subsection (1) of this Section, the court determines and puts in writing the factual basis supporting the determination that the minor is either abused or neglected or dependent, the court shall then set a time not later than 30 days after the entry of the finding for a dispositional hearing (unless an earlier date is required pursuant to Section 2-13.1) to be conducted under Section 2-22 at which hearing the court shall determine whether it is consistent with the health, safety and best interests of the minor and the public that the minor ~~he~~ be made a ward of the court. To assist the court in making this and other determinations at the dispositional hearing, the court may order that an investigation be conducted and a dispositional report be prepared concerning the minor's physical and mental history and condition, family situation and background, economic status, education, occupation, history of delinquency or criminality, personal habits, and any other information that may be helpful to the court. The dispositional hearing may be continued once for a period not to exceed 30 days if the court finds that such continuance is necessary to complete the dispositional report.

(3) The time limits of this Section may be waived only by consent of all parties and approval by the court, as determined to be consistent with the health, safety and best interests of the minor.

(4) For all cases adjudicated prior to July 1, 1991, for which no dispositional hearing has been held prior to that date, a dispositional hearing under Section 2-22 shall be held within 90 days of July 1, 1991.

(5) The court may terminate the parental rights of a parent at the initial dispositional hearing if all of the following conditions are met:

(i) the original or amended petition contains a request for termination of parental rights and appointment of a guardian with power to consent to adoption; and

(ii) the court has found by a preponderance of evidence, introduced or stipulated to at an adjudicatory hearing, that the child comes under the jurisdiction of the court as an abused, neglected, or dependent minor under Section 2-18; and

(iii) the court finds, on the basis of clear and convincing evidence admitted at the adjudicatory hearing that the parent is an unfit person under subdivision D of Section 1 of the Adoption Act; and

(iv) the court determines in accordance with the rules of evidence for dispositional proceedings, that:

(A) it is in the best interest of the minor and public that the child be made a ward of the court;

(A-1) the petitioner has demonstrated that the Department has discussed the permanency options of guardianship and adoption with the caregiver and the Department has informed the court of the caregiver's wishes as to the permanency goal;

(A-5) reasonable efforts under subsection (l-1) of Section 5 of the Children and Family Services Act are inappropriate or such efforts were made and were unsuccessful; and

(B) termination of parental rights and appointment of a guardian with power to consent to adoption is in the best interest of the child pursuant to Section 2-29.

(Source: P.A. 102-538, eff. 8-20-21.)

(705 ILCS 405/2-22) (from Ch. 37, par. 802-22)

Sec. 2-22. Dispositional hearing; evidence; continuance.

(1) At the dispositional hearing, the court shall determine whether it is in the best interests of the minor and the public that the minor be made a ward of the court, and, if the minor is to be made a ward of the court, the court shall determine the proper disposition best serving the health, safety and interests of the minor and the public. The court also shall consider the Department's diligent efforts in family finding and relative engagement for the minor required under Section 2-27.3 beginning July 1, 2025, the permanency goal set for the minor, the nature of the service plan for the minor and the services delivered and to be delivered under the plan. All evidence helpful in determining these questions, including oral and written reports, may be admitted and may be relied upon to the extent of its probative value, even though not competent for the purposes of the adjudicatory hearing.

(2) Once all parties respondent have been served in compliance with Sections 2-15 and 2-16, no further service or notice must be given to a party prior to proceeding to a dispositional hearing. Before making an order of disposition the court shall advise the State's Attorney, the parents, guardian, custodian or

responsible relative or their counsel of the factual contents and the conclusions of the reports prepared for the use of the court and considered by it, and afford fair opportunity, if requested, to controvert them. The court may order, however, that the documents containing such reports need not be submitted to inspection, or that sources of confidential information need not be disclosed except to the attorneys for the parties. Factual contents, conclusions, documents and sources disclosed by the court under this paragraph shall not be further disclosed without the express approval of the court pursuant to an in camera hearing.

(3) A record of a prior continuance under supervision under Section 2-20, whether successfully completed with regard to the child's health, safety and best interest, or not, is admissible at the dispositional hearing.

(4) On its own motion or that of the State's Attorney, a parent, guardian, custodian, responsible relative or counsel, the court may adjourn the hearing for a reasonable period to receive reports or other evidence, if the adjournment is consistent with the health, safety and best interests of the minor, but in no event shall continuances be granted so that the dispositional hearing occurs more than 6 months after the initial removal of a minor from the minor's home. In scheduling investigations and hearings, the court shall give priority to proceedings in which a minor has been removed from the minor's home before an order of disposition has been made.

(5) Unless already set by the court, at the conclusion of the dispositional hearing, the court shall set the date for the first permanency hearing, to be conducted under subsections (2), (2.3), and (2.4) ~~subsection (2)~~ of Section 2-28, which shall be held: (a) within 12 months from the date temporary custody was taken, (b) if the parental rights of both parents have been terminated in accordance with the procedure described in subsection (5) of Section 2-21, within 30 days of the termination of parental rights and appointment of a guardian with power to consent to adoption, or (c) in accordance with subsection (2) of Section 2-13.1.

(6) When the court declares a child to be a ward of the court and awards guardianship to the Department of Children and Family Services: ~~,~~

(a) the court shall admonish the parents, guardian, custodian or responsible relative that the parents must cooperate with the Department of Children and Family Services, comply with the terms of the service plans, and correct the conditions which require the child to be in care, or risk termination of their parental rights; and

(b) the court shall inquire of the parties of any intent to proceed with termination of parental rights of a parent:

(A) whose identity still remains unknown;

(B) whose whereabouts remain unknown; or

(C) who was found in default at the adjudicatory hearing and has not obtained an order setting aside the default in accordance with Section 2-1301 of the Code of Civil Procedure.

(Source: P.A. 103-22, eff. 8-8-23.)

(705 ILCS 405/2-23) (from Ch. 37, par. 802-23)

Sec. 2-23. Kinds of dispositional orders.

(1) The following kinds of orders of disposition may be made in respect of wards of the court:

(a) A minor found to be neglected or abused under Section 2-3 or dependent under Section 2-4 may be (1) continued in the custody of the minor's parents, guardian or legal custodian; (2) placed in accordance with Section 2-27; (3) restored to the custody of the parent, parents, guardian, or legal custodian, provided the court shall order the parent, parents, guardian, or legal custodian to cooperate with the Department of Children and Family Services and comply with the terms of an after-care plan or risk the loss of custody of the child and the possible termination of their parental rights; or (4) ordered partially or completely emancipated in accordance with the provisions of the Emancipation of Minors Act.

If the minor is being restored to the custody of a parent, legal custodian, or guardian who lives outside of Illinois, and an Interstate Compact has been requested and refused, the court may order the Department of Children and Family Services to arrange for an assessment of the minor's proposed living arrangement and for ongoing monitoring of the health, safety, and best interest of the minor and compliance with any order of protective supervision entered in accordance with Section 2-24.

However, in any case in which a minor is found by the court to be neglected or abused under Section 2-3 of this Act, custody of the minor shall not be restored to any parent, guardian or legal custodian whose acts or omissions or both have been identified, pursuant to subsection (1) of Section 2-21, as forming the basis for the court's finding of abuse or neglect, until such time as a hearing is held on the issue of the best interests of the minor and the fitness of such parent, guardian or legal

custodian to care for the minor without endangering the minor's health or safety, and the court enters an order that such parent, guardian or legal custodian is fit to care for the minor.

(b) A minor found to be dependent under Section 2-4 may be (1) placed in accordance with Section 2-27 or (2) ordered partially or completely emancipated in accordance with the provisions of the Emancipation of Minors Act.

However, in any case in which a minor is found by the court to be dependent under Section 2-4 of this Act, custody of the minor shall not be restored to any parent, guardian or legal custodian whose acts or omissions or both have been identified, pursuant to subsection (1) of Section 2-21, as forming the basis for the court's finding of dependency, until such time as a hearing is held on the issue of the fitness of such parent, guardian or legal custodian to care for the minor without endangering the minor's health or safety, and the court enters an order that such parent, guardian or legal custodian is fit to care for the minor.

(b-1) A minor between the ages of 18 and 21 may be placed pursuant to Section 2-27 of this Act if (1) the court has granted a supplemental petition to reinstate wardship of the minor pursuant to subsection (2) of Section 2-33, (2) the court has adjudicated the minor a ward of the court, permitted the minor to return home under an order of protection, and subsequently made a finding that it is in the minor's best interest to vacate the order of protection and commit the minor to the Department of Children and Family Services for care and service, or (3) the court returned the minor to the custody of the respondent under Section 2-4b of this Act without terminating the proceedings under Section 2-31 of this Act, and subsequently made a finding that it is in the minor's best interest to commit the minor to the Department of Children and Family Services for care and services.

(c) When the court awards guardianship to the Department of Children and Family Services, the court shall order: (i) the parents to cooperate with the Department of Children and Family Services, comply with the terms of the service plans, and correct the conditions that require the child to be in care, or risk termination of their parental rights; and (ii) the Department to make diligent efforts in family finding and relative engagement to establish lifelong connections for the minor, consistent with the best interest of the minor, as required under Section 2-27.3.

(2) Any order of disposition may provide for protective supervision under Section 2-24 and may include an order of protection under Section 2-25.

Unless the order of disposition expressly so provides, it does not operate to close proceedings on the pending petition, but is subject to modification, not inconsistent with Section 2-28, until final closing and discharge of the proceedings under Section 2-31.

(3) The court also shall enter any other orders necessary to fulfill the service plan, including, but not limited to, (i) orders requiring parties to cooperate with services, (ii) restraining orders controlling the conduct of any party likely to frustrate the achievement of the goal, and (iii) visiting orders. When the child is placed separately from a sibling, the court shall review the Sibling Contact Support Plan developed under subsection (f) of Section 7.4 of the Children and Family Services Act, if applicable. If the Department has not convened a meeting to develop a Sibling Contact Support Plan, or if the court finds that the existing Plan is not in the child's best interest, the court may enter an order requiring the Department to develop and implement a Sibling Contact Support Plan under subsection (f) of Section 7.4 of the Children and Family Services Act or order mediation. Unless otherwise specifically authorized by law, the court is not empowered under this subsection (3) to order specific placements, specific services, or specific service providers to be included in the plan. If, after receiving evidence, the court determines that the services contained in the plan are not reasonably calculated to facilitate achievement of the permanency goal, the court shall put in writing the factual basis supporting the determination and enter specific findings based on the evidence. The court also shall enter an order for the Department to develop and implement a new service plan or to implement changes to the current service plan consistent with the court's findings. The new service plan shall be filed with the court and served on all parties within 45 days after the date of the order. The court shall continue the matter until the new service plan is filed. Except as authorized by subsection (3.5) of this Section or authorized by law, the court is not empowered under this Section to order specific placements, specific services, or specific service providers to be included in the service plan.

(3.5) If, after reviewing the evidence, including evidence from the Department, the court determines that the minor's current or planned placement is not necessary or appropriate to facilitate achievement of the permanency goal, the court shall put in writing the factual basis supporting its determination and enter specific findings based on the evidence. If the court finds that the minor's current or planned placement is not necessary or appropriate, the court may enter an order directing the Department to implement a

recommendation by the minor's treating clinician or a clinician contracted by the Department to evaluate the minor or a recommendation made by the Department. If the Department places a minor in a placement under an order entered under this subsection (3.5), the Department has the authority to remove the minor from that placement when a change in circumstances necessitates the removal to protect the minor's health, safety, and best interest. If the Department determines removal is necessary, the Department shall notify the parties of the planned placement change in writing no later than 10 days prior to the implementation of its determination unless remaining in the placement poses an imminent risk of harm to the minor, in which case the Department shall notify the parties of the placement change in writing immediately following the implementation of its decision. The Department shall notify others of the decision to change the minor's placement as required by Department rule.

(4) In addition to any other order of disposition, the court may order any minor adjudicated neglected with respect to the minor's own injurious behavior to make restitution, in monetary or non-monetary form, under the terms and conditions of Section 5-5-6 of the Unified Code of Corrections, except that the "presentence hearing" referred to therein shall be the dispositional hearing for purposes of this Section. The parent, guardian or legal custodian of the minor may pay some or all of such restitution on the minor's behalf.

(5) Any order for disposition where the minor is committed or placed in accordance with Section 2-27 shall provide for the parents or guardian of the estate of such minor to pay to the legal custodian or guardian of the person of the minor such sums as are determined by the custodian or guardian of the person of the minor as necessary for the minor's needs. Such payments may not exceed the maximum amounts provided for by Section 9.1 of the Children and Family Services Act.

(6) Whenever the order of disposition requires the minor to attend school or participate in a program of training, the truant officer or designated school official shall regularly report to the court if the minor is a chronic or habitual truant under Section 26-2a of the School Code.

(7) The court may terminate the parental rights of a parent at the initial dispositional hearing if all of the conditions in subsection (5) of Section 2-21 are met.

(Source: P.A. 102-489, eff. 8-20-21; 103-22, eff. 8-8-23.)

(705 ILCS 405/2-27) (from Ch. 37, par. 802-27)

Sec. 2-27. Placement; legal custody or guardianship.

(1) If the court determines and puts in writing the factual basis supporting the determination of whether the parents, guardian, or legal custodian of a minor adjudged a ward of the court are unfit or are unable, for some reason other than financial circumstances alone, to care for, protect, train or discipline the minor or are unwilling to do so, and that the health, safety, and best interest of the minor will be jeopardized if the minor remains in the custody of the minor's parents, guardian or custodian, the court may at this hearing and at any later point:

(a) place the minor in the custody of a suitable relative or other person as legal custodian or guardian;

(a-5) with the approval of the Department of Children and Family Services, place the minor in the subsidized guardianship of a suitable relative or other person as legal guardian; "subsidized guardianship" has the meaning ascribed to that term in Section 4d of the Children and Family Services Act ~~means a private guardianship arrangement for children for whom the permanency goals of return home and adoption have been ruled out and who meet the qualifications for subsidized guardianship as defined by the Department of Children and Family Services in administrative rules~~;

(b) place the minor under the guardianship of a probation officer;

(c) commit the minor to an agency for care or placement, except an institution under the authority of the Department of Corrections or of the Department of Children and Family Services;

(d) on and after the effective date of this amendatory Act of the 98th General Assembly and before January 1, 2017, commit the minor to the Department of Children and Family Services for care and service; however, a minor charged with a criminal offense under the Criminal Code of 1961 or the Criminal Code of 2012 or adjudicated delinquent shall not be placed in the custody of or committed to the Department of Children and Family Services by any court, except (i) a minor less than 16 years of age and committed to the Department of Children and Family Services under Section 5-710 of this Act, (ii) a minor under the age of 18 for whom an independent basis of abuse, neglect, or dependency exists, or (iii) a minor for whom the court has granted a supplemental petition to reinstate wardship pursuant to subsection (2) of Section 2-33 of this Act. On and after January 1, 2017, commit the minor to the Department of Children and Family Services for care and service; however, a minor charged

with a criminal offense under the Criminal Code of 1961 or the Criminal Code of 2012 or adjudicated delinquent shall not be placed in the custody of or committed to the Department of Children and Family Services by any court, except (i) a minor less than 15 years of age and committed to the Department of Children and Family Services under Section 5-710 of this Act, (ii) a minor under the age of 18 for whom an independent basis of abuse, neglect, or dependency exists, or (iii) a minor for whom the court has granted a supplemental petition to reinstate wardship pursuant to subsection (2) of Section 2-33 of this Act. An independent basis exists when the allegations or adjudication of abuse, neglect, or dependency do not arise from the same facts, incident, or circumstances which give rise to a charge or adjudication of delinquency. The Department shall be given due notice of the pendency of the action and the Guardianship Administrator of the Department of Children and Family Services shall be appointed guardian of the person of the minor. Whenever the Department seeks to discharge a minor from its care and service, the Guardianship Administrator shall petition the court for an order terminating guardianship. The Guardianship Administrator may designate one or more other officers of the Department, appointed as Department officers by administrative order of the Department Director, authorized to affix the signature of the Guardianship Administrator to documents affecting the guardian-ward relationship of children for whom the Guardianship Administrator has been appointed guardian at such times as the Guardianship Administrator is unable to perform the duties of the Guardianship Administrator office. The signature authorization shall include but not be limited to matters of consent of marriage, enlistment in the armed forces, legal proceedings, adoption, major medical and surgical treatment and application for driver's license. Signature authorizations made pursuant to the provisions of this paragraph shall be filed with the Secretary of State and the Secretary of State shall provide upon payment of the customary fee, certified copies of the authorization to any court or individual who requests a copy.

(1.5) In making a determination under this Section, the court shall also consider whether, based on health, safety, and the best interests of the minor,

(a) appropriate services aimed at family preservation and family reunification have been unsuccessful in rectifying the conditions that have led to a finding of unfitness or inability to care for, protect, train, or discipline the minor, or

(b) no family preservation or family reunification services would be appropriate,

and if the petition or amended petition contained an allegation that the parent is an unfit person as defined in subdivision (D) of Section 1 of the Adoption Act, and the order of adjudication recites that parental unfitness was established by clear and convincing evidence, the court shall, when appropriate and in the best interest of the minor, enter an order terminating parental rights and appointing a guardian with power to consent to adoption in accordance with Section 2-29.

When making a placement, the court, wherever possible, shall require the Department of Children and Family Services to select a person holding the same religious belief as that of the minor or a private agency controlled by persons of like religious faith of the minor and shall require the Department to otherwise comply with Section 7 of the Children and Family Services Act in placing the child. In addition, whenever alternative plans for placement are available, the court shall ascertain and consider, to the extent appropriate in the particular case, the views and preferences of the minor.

(2) When a minor is placed with a suitable relative or other person pursuant to item (a) of subsection (1), the court shall appoint the suitable relative or other person the legal custodian or guardian of the person of the minor. When a minor is committed to any agency, the court shall appoint the proper officer or representative thereof as legal custodian or guardian of the person of the minor. Legal custodians and guardians of the person of the minor have the respective rights and duties set forth in subsection (9) of Section 1-3 except as otherwise provided by order of court; but no guardian of the person may consent to adoption of the minor unless that authority is conferred upon the guardian in accordance with Section 2-29. An agency whose representative is appointed guardian of the person or legal custodian of the minor may place the minor in any child care facility, but the facility must be licensed under the Child Care Act of 1969 or have been approved by the Department of Children and Family Services as meeting the standards established for such licensing. No agency may place a minor adjudicated under Sections 2-3 or 2-4 in a child care facility unless the placement is in compliance with the rules and regulations for placement under this Section promulgated by the Department of Children and Family Services under Section 5 of the Children and Family Services Act. Like authority and restrictions shall be conferred by the court upon any probation officer who has been appointed guardian of the person of a minor.

(3) No placement by any probation officer or agency whose representative is appointed guardian of the person or legal custodian of a minor may be made in any out of State child care facility unless it complies with the Interstate Compact on the Placement of Children. Placement with a parent, however, is not subject to that Interstate Compact.

(4) The clerk of the court shall issue to the legal custodian or guardian of the person a certified copy of the order of court, as proof of the legal custodian's or guardian's authority. No other process is necessary as authority for the keeping of the minor.

(5) Custody or guardianship granted under this Section continues until the court otherwise directs, but not after the minor reaches the age of 19 years except as set forth in Section 2-31, or if the minor was previously committed to the Department of Children and Family Services for care and service and the court has granted a supplemental petition to reinstate wardship pursuant to subsection (2) of Section 2-33.

(6) (Blank).

(Source: P.A. 103-22, eff. 8-8-23.)

(705 ILCS 405/2-27.3 new)

Sec. 2-27.3. Ongoing family finding and relative engagement.

(a)(1) The Department shall make ongoing diligent efforts, to the fullest extent consistent with the minor's best interest, to engage in ongoing family finding and relative engagement for the purposes of:

(A) establishing and supporting lifelong connections for the minor by building a network of sustainable and supportive relationships that allow the minor to experience a sense of belonging through enduring, life-long relationships with family, extended family, and other caring adults; and

(B) for minors who are not in a placement likely to achieve permanency, identifying relatives who may be willing and able to care for the minor and provide permanency for the minor.

Efforts to identify, locate, and engage relatives to assist in supporting and establishing lifelong connections for the minor are required, consistent with the best interests of the minor, even if the minor is placed with a relative, recognizing it may be in the minor's best interest to maintain connections with different relatives, and a relative's capacity to provide connection and support, may change over time.

(2) The Department shall provide a report to the court, as part of the reporting requirement under Section 2-10.1, not later than 45 days after a minor is placed in the Department's custody, and with each case plan submitted to the court thereafter, describing the Department's efforts, to identify, locate, and engage relatives in a manner consistent with the minor's best interest. The initial and subsequent reports shall include:

(A) a list of contacts made and the outcome of each contact;

(B) for minors requiring placement in a home environment or a home likely to achieve permanency, the report shall specify which identified relatives have been evaluated as placement options, including assessment as a certified relative caregiver home under Section 3.4 of the Child Care Act of 1969, and the diligent efforts the Department is undertaking to remove barriers to placement, if applicable, with one or more relatives or certified relative caregivers. If the Department determines placement with an identified relative willing to serve as a caregiver for the minor is not in the minor's best interest, the Department shall include its rationale in the report; and

(C) consistent with the minor's best interest, the manner in which the relative or person may be engaged with the minor. Engagement may include, but is not limited to, in person visitation, virtual visitation, telephone contact, supervising visits between the minor and a parent or sibling, assisting with transportation, providing respite care and providing placement. If the Department determines an identified relative's engagement with the minor is not in the minor's best interest, the Department shall include its rationale in the report.

(3) Ongoing family finding and relative engagement efforts shall continue until excused in whole or in part by the court. The court may order that further efforts to locate and engage relatives are futile based on efforts already made, or that efforts to identify, locate, or engage a specified person or persons is not in the minor's best interests. If a court finds that family finding and relative engagement efforts should cease, the court shall enter an order in writing. An order entered under this Section shall include specific factual findings supporting the court's decision. The Department may resume family finding and relative engagement efforts after an order excusing such efforts has been entered, if the court determines resuming such efforts are in the minor's best interest.

(4) Within 30 days of (i) an unknown parent's identity being determined or (ii) a parent's whereabouts becoming known for the first time, the Department shall complete family finding and relative engagement efforts in accordance with paragraph (2.5) of Section 2-10.

(b) Nothing in this Section shall be construed to create a legally enforceable right on behalf of any relative or person to placement, visitation, or engagement with the minor.

(705 ILCS 405/2-28)

Sec. 2-28. Court review.

(1) The court may require any legal custodian or guardian of the person appointed under this Act to report periodically to the court or may cite the legal custodian or guardian into court and require the legal custodian, guardian, or the legal custodian's or guardian's agency to make a full and accurate report of the doings of the legal custodian, guardian, or agency on behalf of the minor. The custodian or guardian, within 10 days after such citation, or earlier if the court determines it to be necessary to protect the health, safety, or welfare of the minor, shall make the report, either in writing verified by affidavit or orally under oath in open court, or otherwise as the court directs. Upon the hearing of the report the court may remove the custodian or guardian and appoint another in the custodian's or guardian's stead or restore the minor to the custody of the minor's parents or former guardian or custodian. However, custody of the minor shall not be restored to any parent, guardian, or legal custodian in any case in which the minor is found to be neglected or abused under Section 2-3 or dependent under Section 2-4 of this Act, unless the minor can be cared for at home without endangering the minor's health or safety and it is in the best interests of the minor, and if such neglect, abuse, or dependency is found by the court under paragraph (1) of Section 2-21 of this Act to have come about due to the acts or omissions or both of such parent, guardian, or legal custodian, until such time as an investigation is made as provided in paragraph (5) and a hearing is held on the issue of the fitness of such parent, guardian, or legal custodian to care for the minor and the court enters an order that such parent, guardian, or legal custodian is fit to care for the minor.

(1.5) The public agency that is the custodian or guardian of the minor shall file a written report with the court no later than 15 days after a minor in the agency's care remains:

(1) in a shelter placement beyond 30 days;

(2) in a psychiatric hospital past the time when the minor is clinically ready for discharge or beyond medical necessity for the minor's health; or

(3) in a detention center or Department of Juvenile Justice facility solely because the public agency cannot find an appropriate placement for the minor.

The report shall explain the steps the agency is taking to ensure the minor is placed appropriately, how the minor's needs are being met in the minor's shelter placement, and if a future placement has been identified by the Department, why the anticipated placement is appropriate for the needs of the minor and the anticipated placement date.

(1.6) Within 30 days after placing a child in its care in a qualified residential treatment program, as defined by the federal Social Security Act, the Department of Children and Family Services shall prepare a written report for filing with the court and send copies of the report to all parties. Within 20 days of the filing of the report, or as soon thereafter as the court's schedule allows but not more than 60 days from the date of placement, the court shall hold a hearing to consider the Department's report and determine whether placement of the child in a qualified residential treatment program provides the most effective and appropriate level of care for the child in the least restrictive environment and if the placement is consistent with the short-term and long-term goals for the child, as specified in the permanency plan for the child. The court shall approve or disapprove the placement. If applicable, the requirements of Sections 2-27.1 and 2-27.2 must also be met. The Department's written report and the court's written determination shall be included in and made part of the case plan for the child. If the child remains placed in a qualified residential treatment program, the Department shall submit evidence at each status and permanency hearing:

(A) ~~(1)~~ demonstrating that on-going assessment of the strengths and needs of the child continues to support the determination that the child's needs cannot be met through placement in a foster family home, that the placement provides the most effective and appropriate level of care for the child in the least restrictive, appropriate environment, and that the placement is consistent with the short-term and long-term permanency goal for the child, as specified in the permanency plan for the child;

(B) ~~(2)~~ documenting the specific treatment or service needs that should be met for the child in the placement and the length of time the child is expected to need the treatment or services; ~~and~~

(C) ~~(3)~~ the efforts made by the agency to prepare the child to return home or to be placed with a fit and willing relative, a legal guardian, or an adoptive parent, or in a foster family home; and ~~.~~

(D) beginning July 1, 2025, documenting the Department's efforts regarding ongoing family finding and relative engagement required under Section 2-27.3.

(2) The first permanency hearing shall be conducted by the judge. Subsequent permanency hearings may be heard by a judge or by hearing officers appointed or approved by the court in the manner set forth in Section 2-28.1 of this Act. The initial hearing shall be held (a) within 12 months from the date temporary custody was taken, regardless of whether an adjudication or dispositional hearing has been completed within that time frame, (b) if the parental rights of both parents have been terminated in accordance with the procedure described in subsection (5) of Section 2-21, within 30 days of the order for termination of parental rights and appointment of a guardian with power to consent to adoption, or (c) in accordance with subsection (2) of Section 2-13.1. Subsequent permanency hearings shall be held every 6 months or more frequently if necessary in the court's determination following the initial permanency hearing, in accordance with the standards set forth in this Section, until the court determines that the plan and goal have been achieved. Once the plan and goal have been achieved, if the minor remains in substitute care, the case shall be reviewed at least every 6 months thereafter, subject to the provisions of this Section, unless the minor is placed in the guardianship of a suitable relative or other person and the court determines that further monitoring by the court does not further the health, safety, or best interest of the child and that this is a stable permanent placement. The permanency hearings must occur within the time frames set forth in this subsection and may not be delayed in anticipation of a report from any source or due to the agency's failure to timely file its written report (this written report means the one required under the next paragraph and does not mean the service plan also referred to in that paragraph).

The public agency that is the custodian or guardian of the minor, or another agency responsible for the minor's care, shall ensure that all parties to the permanency hearings are provided a copy of the most recent service plan prepared within the prior 6 months at least 14 days in advance of the hearing. If not contained in the agency's service plan, the agency shall also include a report setting forth the following:

(A) ~~(i)~~ any special physical, psychological, educational, medical, emotional, or other needs of the minor or the minor's family that are relevant to a permanency or placement determination, and ~~(ii)~~ for any minor age 16 or over, a written description of the programs and services that will enable the minor to prepare for independent living;

(B) beginning July 1, 2025, a written description of ongoing family finding and relative engagement efforts in accordance with the requirements under Section 2-27.3 the agency has undertaken since the most recent report to the court to plan for the emotional and legal permanency of the minor; ~~. If not contained in the agency's service plan, the agency's report shall~~

(C) whether ~~specify if~~ a minor is placed in a licensed child care facility under a corrective plan by the Department due to concerns impacting the minor's safety and well-being. The report shall explain the steps the Department is taking to ensure the safety and well-being of the minor and that the minor's needs are met in the facility; ~~. The agency's written report must~~

(D) detail regarding what progress or lack of progress the parent has made in correcting the conditions requiring the child to be in care; whether the child can be returned home without jeopardizing the child's health, safety, and welfare, ~~and, if not,~~ what permanency goal is recommended to be in the best interests of the child, and the reasons for the recommendation. If a permanency goal under paragraph (A), (B), or (B-1) of subsection (2.3) have been deemed inappropriate and not in the minor's best interest, the report must include the following information: ~~why the other permanency goals are not appropriate.~~

(i) confirmation that the caseworker has discussed the permanency options and subsidies available for guardianship and adoption with the minor's caregivers, the minor's parents, as appropriate, and has discussed the available permanency options with the minor in an age-appropriate manner;

(ii) confirmation that the caseworker has discussed with the minor's caregivers, the minor's parents, as appropriate, and the minor as age-appropriate, the distinctions between guardianship and adoption, including, but not limited to, that guardianship does not require termination of the parent's rights or the consent of the parent;

(iii) a description of the stated preferences and concerns, if any, the minor, the parent as appropriate, and the caregiver expressed relating to the options of guardianship and adoption, and the reasons for the preferences;

(iv) if the minor is not currently in a placement that will provide permanency, identification of all persons presently willing and able to provide permanency to the minor through either guardianship or adoption, and beginning July 1, 2025, if none are available, a description of the efforts made in accordance with Section 2-27.3; and

(v) state the recommended permanency goal, why that goal is recommended, and why the other potential goals were not recommended.

The caseworker must appear and testify at the permanency hearing. If a permanency hearing has not previously been scheduled by the court, the moving party shall move for the setting of a permanency hearing and the entry of an order within the time frames set forth in this subsection.

(2.3) At the permanency hearing, the court shall determine the permanency goal ~~future status~~ of the child. The court shall set one of the following permanency goals:

(A) The minor will be returned home by a specific date within 5 months.

(B) The minor will be in short-term care with a continued goal to return home within a period not to exceed one year, where the progress of the parent or parents is substantial giving particular consideration to the age and individual needs of the minor.

(B-1) The minor will be in short-term care with a continued goal to return home pending a status hearing. When the court finds that a parent has not made reasonable efforts or reasonable progress to date, the court shall identify what actions the parent and the Department must take in order to justify a finding of reasonable efforts or reasonable progress and shall set a status hearing to be held not earlier than 9 months from the date of adjudication nor later than 11 months from the date of adjudication during which the parent's progress will again be reviewed.

If the court has determined that goals (A), (B), and (B-1) are not appropriate and not in the minor's best interest, the court may select one of the following goals: (C), (D), (E), (F), or (G) for the minor as appropriate and based on the best interests of the minor. The court shall determine the appropriate goal for the minor based on best interest factors and any considerations outlined in that goal.

(C) The guardianship of the minor shall be transferred to an individual or couple on a permanent basis. Prior to changing the goal to guardianship, the court shall consider the following:

(i) whether the agency has discussed adoption and guardianship with the caregiver and what preference, if any, the caregiver has as to the permanency goal;

(ii) whether the agency has discussed adoption and guardianship with the minor, as age-appropriate, and what preference, if any, the minor has as to the permanency goal;

(iii) whether the minor is of sufficient age to remember the minor's parents and if the child values this familial identity;

(iv) whether the minor is placed with a relative, and beginning July 1, 2025, whether the minor is placed in a relative home as defined in Section 4d of the Children and Family Services Act or in a certified relative caregiver home as defined in Section 2.36 of the Child Care Act of 1969; and

(v) whether the parent or parents have been informed about guardianship and adoption, and, if appropriate, what preferences, if any, the parent or parents have as to the permanency goal.

(D) The minor will be in substitute care pending court determination on termination of parental rights. Prior to changing the goal to substitute care pending court determination on termination of parental rights, the court shall consider the following:

(i) whether the agency has discussed adoption and guardianship with the caregiver and what preference, if any, the caregiver has as to the permanency goal;

(ii) whether the agency has discussed adoption and guardianship with the minor, as age-appropriate, and what preference, if any, the minor has as to the permanency goal;

(iii) whether the minor is of sufficient age to remember the minor's parents and if the child values this familial identity;

(iv) whether the minor is placed with a relative, and beginning July 1, 2025, whether the minor is placed in a relative home as defined in Section 4d of the Children and Family Services Act, in a certified relative caregiver home as defined in Section 2.36 of the Child Care Act of 1969;

(v) whether the minor is already placed in a pre-adoptive home, and if not, whether such a home has been identified; and

(vi) whether the parent or parents have been informed about guardianship and adoption, and, if appropriate, what preferences, if any, the parent or parents have as to the permanency goal.

(E) ~~(D)~~ Adoption, provided that parental rights have been terminated or relinquished.

~~(E) The guardianship of the minor will be transferred to an individual or couple on a permanent basis provided that goals (A) through (D) have been deemed inappropriate and not in the child's best interests. The court shall confirm that the Department has discussed adoption, if appropriate, and guardianship with the caregiver prior to changing a goal to guardianship.~~

(F) Provided that permanency goals (A) through (E) have been deemed inappropriate and not in the minor's best interests, the ~~The~~ minor over age 15 will be in substitute care pending independence. In selecting this permanency goal, the Department of Children and Family Services may provide services to enable reunification and to strengthen the minor's connections with family, fictive kin, and other responsible adults, provided the services are in the minor's best interest. The services shall be documented in the service plan.

(G) The minor will be in substitute care because the minor cannot be provided for in a home environment due to developmental disabilities or mental illness or because the minor is a danger to self or others, provided that goals (A) through (E) ~~(D)~~ have been deemed inappropriate and not in the child's best interests.

In selecting any permanency goal, the court shall indicate in writing the reasons the goal was selected and why the preceding goals were deemed inappropriate and not in the child's best interest. Where the court has selected a permanency goal other than (A), (B), or (B-1), the Department of Children and Family Services shall not provide further reunification services, except as provided in paragraph (F) of this subsection (2.3) ~~(2)~~, but shall provide services consistent with the goal selected.

(H) Notwithstanding any other provision in this Section, the court may select the goal of continuing foster care as a permanency goal if:

(1) The Department of Children and Family Services has custody and guardianship of the minor;

(2) The court has deemed all other permanency goals inappropriate based on the child's best interest;

(3) The court has found compelling reasons, based on written documentation reviewed by the court, to place the minor in continuing foster care. Compelling reasons include:

(a) the child does not wish to be adopted or to be placed in the guardianship of the minor's relative, certified relative caregiver, or foster care placement;

(b) the child exhibits an extreme level of need such that the removal of the child from the minor's placement would be detrimental to the child; or

(c) the child who is the subject of the permanency hearing has existing close and strong bonds with a sibling, and achievement of another permanency goal would substantially interfere with the subject child's sibling relationship, taking into consideration the nature and extent of the relationship, and whether ongoing contact is in the subject child's best interest, including long-term emotional interest, as compared with the legal and emotional benefit of permanence;

(4) The child has lived with the relative, certified relative caregiver, or foster parent for at least one year; and

(5) The relative, certified relative caregiver, or foster parent currently caring for the child is willing and capable of providing the child with a stable and permanent environment.

(2.4) The court shall set a permanency goal that is in the best interest of the child. In determining that goal, the court shall consult with the minor in an age-appropriate manner regarding the proposed permanency or transition plan for the minor. The court's determination shall include the following factors:

(A) ~~(1)~~ Age of the child.

(B) ~~(2)~~ Options available for permanence, including both out-of-state and in-state placement options.

(C) ~~(3)~~ Current placement of the child and the intent of the family regarding subsidized guardianship and adoption.

(D) ~~(4)~~ Emotional, physical, and mental status or condition of the child.

(E) ~~(5)~~ Types of services previously offered and whether or not the services were successful and, if not successful, the reasons the services failed.

(F) ~~(6)~~ Availability of services currently needed and whether the services exist.

(G) ~~(7)~~ Status of siblings of the minor.

(H) If the minor is not currently in a placement likely to achieve permanency, whether there is an identified and willing potential permanent caregiver for the minor, and if so, that potential permanent caregiver's intent regarding guardianship and adoption.

The court shall consider (i) the permanency goal contained in the service plan, (ii) the appropriateness of the services contained in the plan and whether those services have been provided, (iii) whether reasonable efforts have been made by all the parties to the service plan to achieve the goal, and (iv) whether the plan and goal have been achieved. All evidence relevant to determining these questions, including oral and written reports, may be admitted and may be relied on to the extent of their probative value.

The court shall make findings as to whether, in violation of Section 8.2 of the Abused and Neglected Child Reporting Act, any portion of the service plan compels a child or parent to engage in any activity or refrain from any activity that is not reasonably related to remedying a condition or conditions that gave rise or which could give rise to any finding of child abuse or neglect. The services contained in the service plan shall include services reasonably related to remedy the conditions that gave rise to removal of the child from the home of the child's parents, guardian, or legal custodian or that the court has found must be remedied prior to returning the child home. Any tasks the court requires of the parents, guardian, or legal custodian or child prior to returning the child home must be reasonably related to remedying a condition or conditions that gave rise to or which could give rise to any finding of child abuse or neglect.

If the permanency goal is to return home, the court shall make findings that identify any problems that are causing continued placement of the children away from the home and identify what outcomes would be considered a resolution to these problems. The court shall explain to the parents that these findings are based on the information that the court has at that time and may be revised, should additional evidence be presented to the court.

The court shall review the Sibling Contact Support Plan developed or modified under subsection (f) of Section 7.4 of the Children and Family Services Act, if applicable. If the Department has not convened a meeting to develop or modify a Sibling Contact Support Plan, or if the court finds that the existing Plan is not in the child's best interest, the court may enter an order requiring the Department to develop, modify, or implement a Sibling Contact Support Plan, or order mediation.

Beginning July 1, 2025, the court shall review the Ongoing Family Finding and Relative Engagement Plan required under Section 2-27.3. If the court finds that the plan is not in the minor's best interest, the court shall enter specific factual findings and order the Department to modify the plan consistent with the court's findings.

If the goal has been achieved, the court shall enter orders that are necessary to conform the minor's legal custody and status to those findings.

If, after receiving evidence, the court determines that the services contained in the plan are not reasonably calculated to facilitate achievement of the permanency goal, the court shall put in writing the factual basis supporting the determination and enter specific findings based on the evidence. The court also shall enter an order for the Department to develop and implement a new service plan or to implement changes to the current service plan consistent with the court's findings. The new service plan shall be filed with the court and served on all parties within 45 days of the date of the order. The court shall continue the matter until the new service plan is filed. Except as authorized by subsection (2.5) of this Section and as otherwise specifically authorized by law, the court is not empowered under this Section to order specific placements, specific services, or specific service providers to be included in the service plan.

A guardian or custodian appointed by the court pursuant to this Act shall file updated case plans with the court every 6 months.

Rights of wards of the court under this Act are enforceable against any public agency by complaints for relief by mandamus filed in any proceedings brought under this Act.

(2.5) If, after reviewing the evidence, including evidence from the Department, the court determines that the minor's current or planned placement is not necessary or appropriate to facilitate achievement of the permanency goal, the court shall put in writing the factual basis supporting its determination and enter specific findings based on the evidence. If the court finds that the minor's current or planned placement is not necessary or appropriate, the court may enter an order directing the Department to implement a recommendation by the minor's treating clinician or a clinician contracted by the Department to evaluate the minor or a recommendation made by the Department. If the Department places a minor in a placement under an order entered under this subsection (2.5), the Department has the authority to remove the minor from that placement when a change in circumstances necessitates the removal to protect the minor's health, safety, and best interest. If the Department determines removal is necessary, the Department shall notify the

parties of the planned placement change in writing no later than 10 days prior to the implementation of its determination unless remaining in the placement poses an imminent risk of harm to the minor, in which case the Department shall notify the parties of the placement change in writing immediately following the implementation of its decision. The Department shall notify others of the decision to change the minor's placement as required by Department rule.

(3) Following the permanency hearing, the court shall enter a written order that includes the determinations required under subsections ~~subsection~~ (2) and (2.3) of this Section and sets forth the following:

(a) The future status of the minor, including the permanency goal, and any order necessary to conform the minor's legal custody and status to such determination; or

(b) If the permanency goal of the minor cannot be achieved immediately, the specific reasons for continuing the minor in the care of the Department of Children and Family Services or other agency for short-term placement, and the following determinations:

(i) (Blank).

(ii) Whether the services required by the court and by any service plan prepared within the prior 6 months have been provided and (A) if so, whether the services were reasonably calculated to facilitate the achievement of the permanency goal or (B) if not provided, why the services were not provided.

(iii) Whether the minor's current or planned placement is necessary, and appropriate to the plan and goal, recognizing the right of minors to the least restrictive (most family-like) setting available and in close proximity to the parents' home consistent with the health, safety, best interest, and special needs of the minor and, if the minor is placed out-of-state, whether the out-of-state placement continues to be appropriate and consistent with the health, safety, and best interest of the minor.

(iv) (Blank).

(v) (Blank).

(4) The minor or any person interested in the minor may apply to the court for a change in custody of the minor and the appointment of a new custodian or guardian of the person or for the restoration of the minor to the custody of the minor's parents or former guardian or custodian.

When return home is not selected as the permanency goal:

(a) The Department, the minor, or the current foster parent or relative caregiver seeking private guardianship may file a motion for private guardianship of the minor. Appointment of a guardian under this Section requires approval of the court.

(b) The State's Attorney may file a motion to terminate parental rights of any parent who has failed to make reasonable efforts to correct the conditions which led to the removal of the child or reasonable progress toward the return of the child, as defined in subdivision (D)(m) of Section 1 of the Adoption Act or for whom any other unfitness ground for terminating parental rights as defined in subdivision (D) of Section 1 of the Adoption Act exists.

When parental rights have been terminated for a minimum of 3 years and the child who is the subject of the permanency hearing is 13 years old or older and is not currently placed in a placement likely to achieve permanency, the Department of Children and Family Services shall make reasonable efforts to locate parents whose rights have been terminated, except when the Court determines that those efforts would be futile or inconsistent with the subject child's best interests. The Department of Children and Family Services shall assess the appropriateness of the parent whose rights have been terminated, and shall, as appropriate, foster and support connections between the parent whose rights have been terminated and the youth. The Department of Children and Family Services shall document its determinations and efforts to foster connections in the child's case plan.

Custody of the minor shall not be restored to any parent, guardian, or legal custodian in any case in which the minor is found to be neglected or abused under Section 2-3 or dependent under Section 2-4 of this Act, unless the minor can be cared for at home without endangering the minor's health or safety and it is in the best interest of the minor, and if such neglect, abuse, or dependency is found by the court under paragraph (1) of Section 2-21 of this Act to have come about due to the acts or omissions or both of such parent, guardian, or legal custodian, until such time as an investigation is made as provided in paragraph (5) and a hearing is held on the issue of the health, safety, and best interest of the minor and the fitness of such parent, guardian, or legal custodian to care for the minor and the court enters an order that such parent, guardian, or legal custodian is fit to care for the minor. If a motion is filed to modify or vacate a private

guardianship order and return the child to a parent, guardian, or legal custodian, the court may order the Department of Children and Family Services to assess the minor's current and proposed living arrangements and to provide ongoing monitoring of the health, safety, and best interest of the minor during the pendency of the motion to assist the court in making that determination. In the event that the minor has attained 18 years of age and the guardian or custodian petitions the court for an order terminating the minor's guardianship or custody, guardianship or custody shall terminate automatically 30 days after the receipt of the petition unless the court orders otherwise. No legal custodian or guardian of the person may be removed without the legal custodian's or guardian's consent until given notice and an opportunity to be heard by the court.

When the court orders a child restored to the custody of the parent or parents, the court shall order the parent or parents to cooperate with the Department of Children and Family Services and comply with the terms of an after-care plan, or risk the loss of custody of the child and possible termination of their parental rights. The court may also enter an order of protective supervision in accordance with Section 2-24.

If the minor is being restored to the custody of a parent, legal custodian, or guardian who lives outside of Illinois, and an Interstate Compact has been requested and refused, the court may order the Department of Children and Family Services to arrange for an assessment of the minor's proposed living arrangement and for ongoing monitoring of the health, safety, and best interest of the minor and compliance with any order of protective supervision entered in accordance with Section 2-24.

(5) Whenever a parent, guardian, or legal custodian files a motion for restoration of custody of the minor, and the minor was adjudicated neglected, abused, or dependent as a result of physical abuse, the court shall cause to be made an investigation as to whether the movant has ever been charged with or convicted of any criminal offense which would indicate the likelihood of any further physical abuse to the minor. Evidence of such criminal convictions shall be taken into account in determining whether the minor can be cared for at home without endangering the minor's health or safety and fitness of the parent, guardian, or legal custodian.

(a) Any agency of this State or any subdivision thereof shall cooperate with the agent of the court in providing any information sought in the investigation.

(b) The information derived from the investigation and any conclusions or recommendations derived from the information shall be provided to the parent, guardian, or legal custodian seeking restoration of custody prior to the hearing on fitness and the movant shall have an opportunity at the hearing to refute the information or contest its significance.

(c) All information obtained from any investigation shall be confidential as provided in Section 5-150 of this Act.

(Source: P.A. 102-193, eff. 7-30-21; 102-489, eff. 8-20-21; 102-813, eff. 5-13-22; 103-22, eff. 8-8-23; 103-154, eff. 6-30-23; 103-171, eff. 1-1-24; 103-605, eff. 7-1-24.)

(705 ILCS 405/2-28.1)

Sec. 2-28.1. Permanency hearings; before hearing officers.

(a) The chief judge of the circuit court may appoint hearing officers to conduct the permanency hearings set forth in subsections (2), (2.3), and (2.4) ~~subsection (2)~~ of Section 2-28, in accordance with the provisions of this Section. The hearing officers shall be attorneys with at least 3 years experience in child abuse and neglect or permanency planning and in counties with a population of 3,000,000 or more, any hearing officer appointed after September 1, 1997, must be an attorney admitted to practice for at least 7 years. Once trained by the court, hearing officers shall be authorized to do the following:

(1) Conduct a fair and impartial hearing.

(2) Summon and compel the attendance of witnesses.

(3) Administer the oath or affirmation and take testimony under oath or affirmation.

(4) Require the production of evidence relevant to the permanency hearing to be conducted. That evidence may include, but need not be limited to case plans, social histories, medical and psychological evaluations, child placement histories, visitation records, and other documents and writings applicable to those items.

(5) Rule on the admissibility of evidence using the standard applied at a dispositional hearing under Section 2-22 of this Act.

(6) When necessary, cause notices to be issued requiring parties, the public agency that is custodian or guardian of the minor, or another agency responsible for the minor's care to appear either before the hearing officer or in court.

(7) Analyze the evidence presented to the hearing officer and prepare written recommended orders, including findings of fact, based on the evidence.

(8) Prior to the hearing, conduct any pre-hearings that may be necessary.

(9) Conduct in camera interviews with children when requested by a child or the child's guardian ad litem.

In counties with a population of 3,000,000 or more, hearing officers shall also be authorized to do the following:

(i) Accept specific consents for adoption or surrenders of parental rights from a parent or parents.

(ii) Conduct hearings on the progress made toward the permanency goal set for the minor.

(iii) Perform other duties as assigned by the court.

(b) The hearing officer shall consider evidence and conduct the permanency hearings as set forth in subsections (2), (2.3), (2.4), and (3) ~~(2) and (3)~~ of Section 2-28 in accordance with the standards set forth therein. The hearing officer shall assure that a verbatim record of the proceedings is made and retained for a period of 12 months or until the next permanency hearing, whichever date is later, and shall direct to the clerk of the court all documents and evidence to be made part of the court file. The hearing officer shall inform the participants of their individual rights and responsibilities. The hearing officer shall identify the issues to be reviewed under subsections (2), (2.3), and (2.4) ~~subsection (2)~~ of Section 2-28, consider all relevant facts, and receive or request any additional information necessary to make recommendations to the court.

If a party fails to appear at the hearing, the hearing officer may proceed to the permanency hearing with the parties present at the hearing. The hearing officer shall specifically note for the court the absence of any parties. If all parties are present at the permanency hearing, and the parties and the Department are in agreement that the service plan and permanency goal are appropriate or are in agreement that the permanency goal for the child has been achieved, the hearing officer shall prepare a recommended order, including findings of fact, to be submitted to the court, and all parties and the Department shall sign the recommended order at the time of the hearing. The recommended order will then be submitted to the court for its immediate consideration and the entry of an appropriate order.

The court may enter an order consistent with the recommended order without further hearing or notice to the parties, may refer the matter to the hearing officer for further proceedings, or may hold such additional hearings as the court deems necessary. All parties present at the hearing and the Department shall be tendered a copy of the court's order at the conclusion of the hearing.

(c) If one or more parties are not present at the permanency hearing, or any party or the Department of Children and Family Services objects to the hearing officer's recommended order, including any findings of fact, the hearing officer shall set the matter for a judicial determination within 30 days of the permanency hearing for the entry of the recommended order or for receipt of the parties' objections. Any objections shall be in writing and identify the specific findings or recommendations that are contested, the basis for the objections, and the evidence or applicable law supporting the objection. The recommended order and its contents may not be disclosed to anyone other than the parties and the Department or other agency unless otherwise specifically ordered by a judge of the court.

Following the receipt of objections consistent with this subsection from any party or the Department of Children and Family Services to the hearing officer's recommended orders, the court shall make a judicial determination of those portions of the order to which objections were made, and shall enter an appropriate order. The court may refuse to review any objections that fail to meet the requirements of this subsection.

(d) The following are judicial functions and shall be performed only by a circuit judge or associate judge:

(1) Review of the recommended orders of the hearing officer and entry of orders the court deems appropriate.

(2) Conduct of judicial hearings on all pre-hearing motions and other matters that require a court order and entry of orders as the court deems appropriate.

(3) Conduct of judicial determinations on all matters in which the parties or the Department of Children and Family Services disagree with the hearing officer's recommended orders under subsection (3).

(4) Issuance of rules to show cause, conduct of contempt proceedings, and imposition of appropriate sanctions or relief.

(Source: P.A. 89-17, eff. 5-31-95; 90-27, eff. 1-1-98; 90-28, eff. 1-1-98; 90-87, eff. 9-1-97; 90-608, eff. 6-30-98; 90-655, eff. 7-30-98.)

(705 ILCS 405/5-745)

Sec. 5-745. Court review.

(1) The court may require any legal custodian or guardian of the person appointed under this Act, including the Department of Juvenile Justice for youth committed under Section 5-750 of this Act, to report periodically to the court or may cite the legal custodian or guardian into court and require the legal custodian or guardian, or the legal custodian's or guardian's agency, to make a full and accurate report of the doings of the legal custodian, guardian, or agency on behalf of the minor, including efforts to secure post-release placement of the youth after release from the Department's facilities. The legal custodian or guardian, within 10 days after the citation, shall make the report, either in writing verified by affidavit or orally under oath in open court, or otherwise as the court directs. Upon the hearing of the report the court may remove the legal custodian or guardian and appoint another in the legal custodian's or guardian's stead or restore the minor to the custody of the minor's parents or former guardian or legal custodian.

(2) If the Department of Children and Family Services is appointed legal custodian or guardian of a minor under Section 5-740 of this Act, the Department of Children and Family Services shall file updated case plans with the court every 6 months. Every agency which has guardianship of a child shall file a supplemental petition for court review, or review by an administrative body appointed or approved by the court and further order within 18 months of the sentencing order and each 18 months thereafter. The petition shall state facts relative to the child's present condition of physical, mental and emotional health as well as facts relative to the minor's present custodial or foster care. The petition shall be set for hearing and the clerk shall mail 10 days notice of the hearing by certified mail, return receipt requested, to the person or agency having the physical custody of the child, the minor and other interested parties unless a written waiver of notice is filed with the petition.

If the minor is in the custody of the Illinois Department of Children and Family Services, pursuant to an order entered under this Article, the court shall conduct permanency hearings as set out in subsections (1), (2), (2.3), (2.4), and (3) of Section 2-28 of Article II of this Act.

Rights of wards of the court under this Act are enforceable against any public agency by complaints for relief by mandamus filed in any proceedings brought under this Act.

(3) The minor or any person interested in the minor may apply to the court for a change in custody of the minor and the appointment of a new custodian or guardian of the person or for the restoration of the minor to the custody of the minor's parents or former guardian or custodian. In the event that the minor has attained 18 years of age and the guardian or custodian petitions the court for an order terminating the minor's guardianship or custody, guardianship or legal custody shall terminate automatically 30 days after the receipt of the petition unless the court orders otherwise. No legal custodian or guardian of the person may be removed without the legal custodian's or guardian's consent until given notice and an opportunity to be heard by the court.

(4) If the minor is committed to the Department of Juvenile Justice under Section 5-750 of this Act, the Department shall notify the court in writing of the occurrence of any of the following:

(a) a critical incident involving a youth committed to the Department; as used in this paragraph (a), "critical incident" means any incident that involves a serious risk to the life, health, or well-being of the youth and includes, but is not limited to, an accident or suicide attempt resulting in serious bodily harm or hospitalization, psychiatric hospitalization, alleged or suspected abuse, or escape or attempted escape from custody, filed within 10 days of the occurrence;

(b) a youth who has been released by the Prisoner Review Board but remains in a Department facility solely because the youth does not have an approved aftercare release host site, filed within 10 days of the occurrence;

(c) a youth, except a youth who has been adjudicated a habitual or violent juvenile offender under Section 5-815 or 5-820 of this Act or committed for first degree murder, who has been held in a Department facility for over one consecutive year; or

(d) if a report has been filed under paragraph (c) of this subsection, a supplemental report shall be filed every 6 months thereafter.

The notification required by this subsection (4) shall contain a brief description of the incident or situation and a summary of the youth's current physical, mental, and emotional health and the actions the Department took in response to the incident or to identify an aftercare release host site, as applicable. Upon receipt of the notification, the court may require the Department to make a full report under subsection (1) of this Section.

(5) With respect to any report required to be filed with the court under this Section, the Independent Juvenile Ombudsperson shall provide a copy to the minor's court appointed guardian ad litem, if the Department has received written notice of the appointment, and to the minor's attorney, if the Department has received written notice of representation from the attorney. If the Department has a record that a guardian has been appointed for the minor and a record of the last known address of the minor's court appointed guardian, the Independent Juvenile Ombudsperson shall send a notice to the guardian that the report is available and will be provided by the Independent Juvenile Ombudsperson upon request. If the Department has no record regarding the appointment of a guardian for the minor, and the Department's records include the last known addresses of the minor's parents, the Independent Juvenile Ombudsperson shall send a notice to the parents that the report is available and will be provided by the Independent Juvenile Ombudsperson upon request.
(Source: P.A. 103-22, eff. 8-8-23.)

Section 20. The Adoption Act is amended by changing Sections 4.1 and 15.1 as follows:
(750 ILCS 50/4.1) (from Ch. 40, par. 1506)
Sec. 4.1. Adoption between multiple jurisdictions. It is the public policy of this State to promote child welfare in adoption between multiple jurisdictions by implementing standards that foster permanency for children in an expeditious manner while considering the best interests of the child as paramount. Ensuring that standards for interjurisdictional adoption are clear and applied consistently, efficiently, and reasonably will promote the best interests of the child in finding a permanent home.

(a) The Department of Children and Family Services shall promulgate rules regarding the approval and regulation of agencies providing, in this State, adoption services, as defined in Section 2.24 of the Child Care Act of 1969, which shall include, but not be limited to, a requirement that any agency shall be licensed in this State as a child welfare agency as defined in Section 2.08 of the Child Care Act of 1969. Any out-of-state agency, if not licensed in this State as a child welfare agency, must obtain the approval of the Department in order to act as a sending agency, as defined in Section 1 of the Interstate Compact on Placement of Children Act, seeking to place a child into this State through a placement subject to the Interstate Compact on the Placement of Children. An out-of-state agency, if not licensed in this State as a child welfare agency, is prohibited from providing in this State adoption services, as defined by Section 2.24 of the Child Care Act of 1969; shall comply with Section 12C-70 of the Criminal Code of 2012; and shall provide all of the following to the Department:

(1) A copy of the agency's current license or other form of authorization from the approving authority in the agency's state. If no license or authorization is issued, the agency must provide a reference statement, from the approving authority, stating that the agency is authorized to place children in foster care or adoption or both in its jurisdiction.

(2) A description of the program, including home studies, placements, and supervisions, that the child welfare agency conducts within its geographical area, and, if applicable, adoptive placements and the finalization of adoptions. The child welfare agency must accept continued responsibility for placement planning and replacement if the placement fails.

(3) Notification to the Department of any significant child welfare agency changes after approval.

(4) Any other information the Department may require.

The rules shall also provide that any agency that places children for adoption in this State may not, in any policy or practice relating to the placement of children for adoption, discriminate against any child or prospective adoptive parent on the basis of race.

(a-5) (Blank).

(b) Interstate adoptions.

(1) All interstate adoption placements under this Act shall comply with the Child Care Act of 1969 and the Interstate Compact on the Placement of Children. The placement of children with relatives by the Department of Children and Family Services shall also comply with subsections (b) and (b-5) ~~subsection (b)~~ of Section 7 of the Children and Family Services Act. The Department may promulgate rules to implement interstate adoption placements, including those requirements set forth in this Section.

(2) If an adoption is finalized prior to bringing or sending a child to this State, compliance with the Interstate Compact on the Placement of Children is not required.

(3) Approval requirements. The Department shall promulgate procedures for interstate adoption placements of children under this Act. No later than September 24, 2017 (30 days after the effective date of Public Act 100-344), the Department shall distribute a written list of all preadoption approval requirements to all Illinois licensed child welfare agencies performing adoption services, and all out-of-state agencies approved under this Section, and shall post the requirements on the Department's website. The Department may not require any further preadoption requirements other than those set forth in the procedures required under this paragraph. The procedures shall reflect the standard of review as stated in the Interstate Compact on the Placement of Children and approval shall be given by the Department if the placement appears not to be contrary to the best interests of the child.

(4) Time for review and decision. In all cases where the child to be placed is not a youth in care in Illinois or any other state, a provisional or final approval for placement shall be provided in writing from the Department in accordance with the Interstate Compact on the Placement of Children. Approval or denial of the placement must be given by the Department as soon as practicable, but in no event more than 3 business days of the receipt of the completed referral packet by the Department's Interstate Compact Administrator. Receipt of the packet shall be evidenced by the packet's arrival at the address designated by the Department to receive such referrals. The written decision to approve or deny the placement shall be communicated in an expeditious manner, including, but not limited to, electronic means referenced in paragraph (b)(7) of this Section, and shall be provided to all Illinois licensed child welfare agencies involved in the placement, all out-of-state child placing agencies involved in the placement, and all attorneys representing the prospective adoptive parent or biological parent. If, during its initial review of the packet, the Department believes there are any incomplete or missing documents, or missing information, as required in paragraph (b)(3), the Department shall, as soon as practicable, but in no event more than 2 business days of receipt of the packet, communicate a list of any incomplete or missing documents and information to all Illinois licensed child welfare agencies involved in the placement, all out-of-state child placing agencies involved in the placement, and all attorneys representing the adoptive parent or biological parent. This list shall be communicated in an expeditious manner, including, but not limited to, electronic means referenced in paragraph (b)(7) of this Section.

(5) Denial of approval. In all cases where the child to be placed is not a youth in the care of any state, if the Department denies approval of an interstate placement, the written decision referenced in paragraph (b)(4) of this Section shall set forth the reason or reasons why the placement was not approved and shall reference which requirements under paragraph (b)(3) of this Section were not met. The written decision shall be communicated in an expeditious manner, including, but not limited to, electronic means referenced in paragraph (b)(7) of this Section, to all Illinois licensed child welfare agencies involved in the placement, all out-of-state child placing agencies involved in the placement, and all attorneys representing the prospective adoptive parent or biological parent.

(6) Provisional approval. Nothing in paragraphs (b)(3) through (b)(5) of this Section shall preclude the Department from issuing provisional approval of the placement pending receipt of any missing or incomplete documents or information.

(7) Electronic communication. All communications concerning an interstate placement made between the Department and an Illinois licensed child welfare agency, an out-of-state child placing agency, and attorneys representing the prospective adoptive parent or biological parent, including the written communications referenced in this Section, may be made through any type of electronic means, including, but not limited to, electronic mail.

(c) Intercountry adoptions. The adoption of a child, if the child is a habitual resident of a country other than the United States and the petitioner is a habitual resident of the United States, or, if the child is a habitual resident of the United States and the petitioner is a habitual resident of a country other than the United States, shall comply with the Intercountry Adoption Act of 2000, as amended, and the Immigration and Nationality Act, as amended. In the case of an intercountry adoption that requires oversight by the adoption services governed by the Intercountry Adoption Universal Accreditation Act of 2012, this State shall not impose any additional preadoption requirements.

(d) (Blank).

(e) Re-adoption after an intercountry adoption.

(1) Any time after a minor child has been adopted in a foreign country and has immigrated to the United States, the adoptive parent or parents of the child may petition the court for a judgment of adoption to re-adopt the child and confirm the foreign adoption decree.

(2) The petitioner must submit to the court one or more of the following to verify the foreign adoption:

(i) an immigrant visa for the child issued by United States Citizenship and Immigration Services of the U.S. Department of Homeland Security that was valid at the time of the child's immigration;

(ii) a decree, judgment, certificate of adoption, adoption registration, or equivalent court order, entered or issued by a court of competent jurisdiction or administrative body outside the United States, establishing the relationship of parent and child by adoption; or

(iii) such other evidence deemed satisfactory by the court.

(3) The child's immigrant visa shall be prima facie proof that the adoption was established in accordance with the laws of the foreign jurisdiction and met United States requirements for immigration.

(4) If the petitioner submits documentation that satisfies the requirements of paragraph (2), the court shall not appoint a guardian ad litem for the minor who is the subject of the proceeding, shall not require any further termination of parental rights of the child's biological parents, nor shall it require any home study, investigation, post-placement visit, or background check of the petitioner.

(5) The petition may include a request for change of the child's name and any other request for specific relief that is in the best interests of the child. The relief may include a request for a revised birth date for the child if supported by evidence from a medical or dental professional attesting to the appropriate age of the child or other collateral evidence.

(6) Two adoptive parents who adopted a minor child together in a foreign country while married to one another may file a petition for adoption to re-adopt the child jointly, regardless of whether their marriage has been dissolved. If either parent whose marriage was dissolved has subsequently remarried or entered into a civil union with another person, the new spouse or civil union partner shall not join in the petition to re-adopt the child, unless the new spouse or civil union partner is seeking to adopt the child. If either adoptive parent does not join in the petition, he or she must be joined as a party defendant. The defendant parent's failure to participate in the re-adoption proceeding shall not affect the existing parental rights or obligations of the parent as they relate to the minor child, and the parent's name shall be placed on any subsequent birth record issued for the child as a result of the re-adoption proceeding.

(7) An adoptive parent who adopted a minor child in a foreign country as an unmarried person may file a petition for adoption to re-adopt the child as a sole petitioner, even if the adoptive parent has subsequently married or entered into a civil union.

(8) If one of the adoptive parents who adopted a minor child dies prior to a re-adoption proceeding, the deceased parent's name shall be placed on any subsequent birth record issued for the child as a result of the re-adoption proceeding.

(Source: P.A. 103-501, eff. 1-1-24.)

(750 ILCS 50/15.1) (from Ch. 40, par. 1519.1)

Sec. 15.1. (a) Any person over the age of 18, who has cared for a child for a continuous period of one year or more as a foster parent licensed under the Child Care Act of 1969 to operate a foster family home, as a certified relative caregiver as defined in Section 2.37 of the Child Care Act of 1969, or as a relative caregiver as defined in Section 4d of the Children and Family Services Act, may apply to the child's guardian with the power to consent to adoption, for such guardian's consent.

(b) Such guardian shall give preference and first consideration to that application over all other applications for adoption of the child but the guardian's final decision shall be based on the welfare and best interest of the child. In arriving at this decision, the guardian shall consider all relevant factors including but not limited to:

(1) the wishes of the child;

(2) the interaction and interrelationship of the child with the applicant to adopt the child;

(3) the child's need for stability and continuity of relationship with parent figures;

(4) the wishes of the child's parent as expressed in writing prior to that parent's execution of a consent or surrender for adoption;

(5) the child's adjustment to the child's ~~his~~ present home, school and community;

(6) the mental and physical health of all individuals involved;

(7) the family ties between the child and the applicant to adopt the child and the value of preserving family ties between the child and the child's relatives, including siblings;

(8) the background, age and living arrangements of the applicant to adopt the child;

(9) the criminal background check report presented to the court as part of the investigation required under Section 6 of this Act.

(c) The final determination of the propriety of the adoption shall be within the sole discretion of the court, which shall base its decision on the welfare and best interest of the child. In arriving at this decision, the court shall consider all relevant factors including but not limited to the factors in subsection (b).

(d) If the court specifically finds that the guardian has abused the guardian's ~~his~~ discretion by withholding consent to an adoption in violation of the child's welfare and best interests, then the court may grant an adoption, after all of the other provisions of this Act have been complied with, with or without the consent of the guardian with power to consent to adoption. If the court specifically finds that the guardian has abused the guardian's ~~his~~ discretion by granting consent to an adoption in violation of the child's welfare and best interests, then the court may deny an adoption even though the guardian with power to consent to adoption has consented to it.

(Source: P.A. 90-608, eff. 6-30-98.)

Section 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. Effective date. This Act takes effect July 1, 2025, except that this Section and the amendatory changes made by this Act to Sections 1-3, 1-5, 2-13, 2-21, 2-22, 2-28, 2-28.1, and 5-745 of the Juvenile Court Act of 1987 take effect upon becoming law.".

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

REPORT FROM COMMITTEE ON ASSIGNMENTS

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its November 20, 2024 meeting, reported the following Legislative Measures have been assigned to the indicated Standing Committees of the Senate:

Executive: **House Bill No. 5164; Floor Amendment No. 1 to Senate Bill 507**.

Health and Human Services: **Senate Resolution No. 1229; Floor Amendment No. 1 to House Bill 814**.

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its November 20, 2024 meeting, reported that the following Legislative Measures have been approved for consideration:

Senate Resolutions Numbered 891, 1274, 1280, 1285 and 1298

The foregoing resolutions were placed on the Senate Calendar.

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its November 20, 2024 meeting, reported that the following Legislative Measures have been approved for consideration:

Senate Resolutions Numbered 1073, 1081, 1107, 1118, 1161, 1165, 1185, 1190, 1193, 1224, 1264, 1272, 1273, 1281 and 1284

The foregoing resolutions were placed on the Congratulatory Consent Calendar.

Senator Cunningham, Vice-Chair of the Committee on Assignments, during its November 20, 2024 meeting, reported that the following Legislative Measure has been approved for consideration:

Appointment Message No. 1030588

Under the rules, the foregoing appointment message is eligible for consideration by the Senate.

PRESENTATION OF CELEBRATION OF LIFE RESOLUTIONS

SENATE RESOLUTION NO. 1304

Offered by Senator McClure and all Senators:
Mourns the death of Sue A. Dowson of Pawnee.

SENATE RESOLUTION NO. 1305

Offered by Senator McClure and all Senators:
Mourns the passing of Luke P. Beane of St. Louis, Missouri.

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

SENATE BILL RECALLED

On motion of Senator Johnson, **Senate Bill No. 469** was recalled from the order of third reading to the order of second reading.

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

Senator Johnson offered the following amendment and moved its adoption:

AMENDMENT NO. 2 TO SENATE BILL 469

AMENDMENT NO. 2 . Amend Senate Bill 469 by replacing everything after the enacting clause with the following:

"Section 5. The School Code is amended by changing Sections 5-2 and 10-22.24b as follows:

(105 ILCS 5/5-2) (from Ch. 122, par. 5-2)

Sec. 5-2. Governing board.

(a) Except as otherwise provided in subsection (b), the school business of all school townships having school trustees shall be transacted by ~~three~~ trustees, as provided in this Article 5.

(b) (Blank). ~~This subsection (b) applies only to the trustees of schools of Township 38 North, Range 12 East. The school business of the township shall be transacted by 4 trustees elected by the qualified voters of the township, as provided in this Article 5, and 3 trustees appointed by the school districts within the township, as provided in this subsection (b). An elected trustee and an appointed trustee may represent the same school district. Any trustee, whether elected or appointed, may serve as an officer of the trustees of schools.~~

~~The 3 trustees to be appointed shall each be appointed for a term of one year as follows:~~

~~(1) The school boards of Argo Community High School District 217, Summit School District 104, Willow Springs School District 108, and Indian Springs School District 109 shall collectively appoint one school board member as a trustee through a nomination process and by a majority vote or by consensus among the school boards. A trustee appointed under this paragraph (1) may be reappointed for a second term as provided under this paragraph (1). After the appointed term or reappointed term of the trustee expires, the school boards shall appoint a successor trustee pursuant to this paragraph (1).~~

~~(2) The school boards of Western Springs School District 101, La Grange School District 102, Lyons School District 103, La Grange School District 105 South, LaGrange Highlands School District 106, and Pleasantdale School District 107 shall collectively appoint one school board member as a trustee through a nomination process and by a majority vote or by consensus among the school~~

~~boards. A trustee appointed under this paragraph (2) may be reappointed for a second term as provided under this paragraph (2). After the appointed term or reappointed term of the trustee expires, the school boards shall appoint a successor trustee pursuant to this paragraph (2).~~

~~(3) Each year, among the school board presidents of the school districts within the township, one school board president shall be selected through a nomination process and by a majority vote to appoint a trustee. If no president of a school board is nominated, another officer of one of the school boards may be nominated. For the even-numbered year term, a trustee appointed under this paragraph (3) must be from a feeder elementary school district for Argo Community High School District 217, and, for the odd-numbered year term, a trustee appointed under this paragraph (3) must be from a feeder elementary school district for Lyons Township High School District 204.~~

(c) The trustees shall be a body politic and corporate, by the name of "trustees of schools of township No. ...., range No. ...." according to the number, or in case of school townships created from two or more congressional townships, such name shall be "trustees of .... township .... county, Illinois." Such corporation shall have perpetual existence, with power to sue and be sued, and to plead and be impleaded, in all courts and places where judicial proceedings are had.

(Source: P.A. 102-924, eff. 5-27-22; 103-790, eff. 8-9-24.)

(105 ILCS 5/10-22.24b)

Sec. 10-22.24b. School counseling services. School counseling services in public schools may be provided by school counselors as defined in Section 10-22.24a of this Code or by individuals who hold a Professional Educator License with a school support personnel endorsement in the area of school counseling under Section 21B-25 of this Code.

School counseling services may include, but are not limited to:

(1) designing and delivering a comprehensive school counseling program through a standards-based, data-informed program that promotes student achievement and wellness;

(2) (blank);

(3) school counselors working as culturally skilled professionals who act sensitively to promote social justice and equity in a pluralistic society;

(4) providing individual and group counseling;

(5) providing a core counseling curriculum that serves all students and addresses the knowledge and skills appropriate to their developmental level through a collaborative model of delivery involving the school counselor, classroom teachers, and other appropriate education professionals, and including prevention and pre-referral activities;

(6) making referrals when necessary to appropriate offices or outside agencies;

(7) providing college and career development activities and counseling;

(8) developing individual career plans with students, which includes planning for post-secondary education, as appropriate, and engaging in related and relevant career and technical education coursework in high school;

(9) assisting all students with a college or post-secondary education plan, which must include a discussion on all post-secondary education options, including 4-year colleges or universities, community colleges, and vocational schools, and includes planning for post-secondary education, as appropriate, and engaging in related and relevant career and technical education coursework in high school;

(10) (blank);

(11) educating all students on scholarships, financial aid, and preparation of the Federal Application for Federal Student Aid;

(12) collaborating with institutions of higher education and local community colleges so that students understand post-secondary education options and are ready to transition successfully;

(13) providing crisis intervention and contributing to the development of a specific crisis plan within the school setting in collaboration with multiple stakeholders;

(14) providing educational opportunities for students, teachers, and parents on mental health issues;

(15) providing counseling and other resources to students who are in crisis;

(16) working to address barriers that prohibit or limit access to mental health services;

(17) addressing bullying and conflict resolution with all students;

(18) teaching communication skills and helping students develop positive relationships;

(19) using culturally sensitive skills in working with all students to promote wellness;

(20) working to address the needs of all students without ~~with~~ regard to citizenship status;

(21) (blank);~~;~~

(22) providing academic, social-emotional, and college and career supports to all students irrespective of special education or Section 504 status;

(23) assisting students in goal setting and success skills for classroom behavior, study skills, test preparation, internal motivation, and intrinsic rewards;

(24) (blank);~~;~~

(25) providing information for all students in the selection of courses that will lead to post-secondary education opportunities toward a successful career;

(26) interpreting achievement test results and guiding students in appropriate directions;

(27) (blank);

(28) providing families with opportunities for education and counseling as appropriate in relation to the student's educational assessment;

(29) consulting and collaborating with teachers and other school personnel regarding behavior management and intervention plans and inclusion in support of students;

(30) teaming and partnering with staff, parents, businesses, and community organizations to support student achievement and social-emotional learning standards for all students;

(31) developing and implementing school-based prevention programs, including, but not limited to, mediation and violence prevention, implementing social and emotional education programs and services, and establishing and implementing bullying prevention and intervention programs;

(32) developing culturally sensitive assessment instruments for measuring school counseling prevention and intervention effectiveness and collecting, analyzing, and interpreting data;

(33) participating on school and district committees to advocate for student programs and resources, as well as establishing a school counseling advisory council that includes representatives of key stakeholders selected to review and advise on the implementation of the school counseling program;

(34) acting as a liaison between the public schools and community resources and building relationships with important stakeholders, such as families, administrators, teachers, and board members;

(35) maintaining organized, clear, and useful records in a confidential manner consistent with Section 5 of the Illinois School Student Records Act, the Family Educational Rights and Privacy Act, and the Health Insurance Portability and Accountability Act;

(36) presenting an annual agreement to the administration, including a formal discussion of the alignment of school and school counseling program missions and goals and detailing specific school counselor responsibilities;

(37) identifying and implementing culturally sensitive measures of success for student competencies in each of the 3 domains of academic, social and emotional, and college and career learning based on planned and periodic assessment of the comprehensive developmental school counseling program;

(38) collaborating as a team member in Multi-Tiered Systems of Support and other school initiatives;

(39) conducting observations and participating in recommendations or interventions regarding the placement of children in educational programs or special education classes;

(40) analyzing data and results of school counseling program assessments, including curriculum, small-group, and closing-the-gap results reports, and designing strategies to continue to improve program effectiveness;

(41) analyzing data and results of school counselor competency assessments;

(42) following American School Counselor Association Ethical Standards for School Counselors to demonstrate high standards of integrity, leadership, and professionalism;

(43) using student competencies to assess student growth and development to inform decisions regarding strategies, activities, and services that help students achieve the highest academic level possible;

(44) practicing as a culturally skilled school counselor by infusing the multicultural competencies within the role of the school counselor, including the practice of culturally sensitive attitudes and beliefs, knowledge, and skills;

(45) infusing the Social-Emotional Standards, as presented in the State Board of Education standards, across the curriculum and in the counselor's role in ways that empower and enable students to achieve academic success across all grade levels;

(46) providing services only in areas in which the school counselor has appropriate training or expertise, as well as only providing counseling or consulting services within his or her employment to any student in the district or districts which employ such school counselor, in accordance with professional ethics;

(47) having adequate training in supervision knowledge and skills in order to supervise school counseling interns enrolled in graduate school counselor preparation programs that meet the standards established by the State Board of Education;

(48) being involved with State and national professional associations;

(49) complete the required training as outlined in Section 10-22.39;

(50) (blank);

(51) (blank);

(52) (blank);

(53) (blank);

(54) (blank); and

(55) promoting career and technical education by assisting each student to determine an appropriate postsecondary plan based upon the student's skills, strengths, and goals and assisting the student to implement the best practices that improve career or workforce readiness after high school.

School districts may employ a sufficient number of school counselors to maintain the national and State recommended student-counselor ratio of 250 to 1. School districts may have school counselors spend at least 80% of his or her work time in direct contact with students.

Nothing in this Section prohibits other qualified professionals, including other endorsed school support personnel, from providing the services listed in this Section.

(Source: P.A. 102-876, eff. 1-1-23; 103-154, eff. 6-30-23; 103-542, eff. 7-1-24 (see Section 905 of P.A. 103-563 for effective date of P.A. 103-542; 103-780, eff. 8-2-24; revised 10-21-24.)".

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 Johnson, **Senate Bill No. 469** 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 50; NAY 1.

The following voted in the affirmative:

Aquino	Feigenholtz	Loughran Cappel	Toro
Belt	Fine	Martwick	Tracy
Bennett	Glowiak Hilton	McClure	Turner, D.
Bryant	Halpin	McConchie	Turner, S.
Castro	Harris, N.	Morrison	Ventura
Cervantes	Harriss, E.	Peters	Villa
Collins	Holmes	Porfirio	Villanueva
Cunningham	Hunter	Rezin	Villivalam
Curran	Johnson	Rose	Walker
DeWitte	Jones, E.	Simmons	Wilcox
Edly-Allen	Joyce	Sims	Mr. President
Ellman	Koehler	Stadelman	

Faraci Lightford Syverson

The following voted in the negative:

Chesney

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.

Senator Murphy asked and obtained unanimous consent for the Journal to reflect her intention to have voted in the affirmative on **Senate Bill No. 469**.

READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Collins, **House Bill No. 222** 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:

Anderson	Faraci	Lewis	Stadelman
Aquino	Feigenholtz	Lightford	Syverson
Belt	Fine	Loughran Cappel	Toro
Bennett	Glowiak Hilton	Martwick	Tracy
Bryant	Halpin	McClure	Turner, D.
Castro	Harris, N.	McConchie	Turner, S.
Cervantes	Harriss, E.	Morrison	Ventura
Chesney	Hastings	Murphy	Villa
Collins	Holmes	Peters	Villanueva
Cunningham	Hunter	Porfirio	Villivalam
Curran	Johnson	Rezin	Walker
DeWitte	Jones, E.	Rose	Wilcox
Edly-Allen	Joyce	Simmons	Mr. President
Ellman	Koehler	Sims	

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.

POSTING NOTICE WAIVED

Senator Aquino moved to waive the six-day posting requirement on **House Bill No. 5164** so that the measure may be heard in the Committee on Executive that is scheduled to meet November 20, 2024.

The motion prevailed.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Villa, **House Bill No. 5172** 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 42; NAYS 11.

The following voted in the affirmative:

Aquino	Fine	Loughran Cappel	Toro
Belt	Halpin	Martwick	Tracy
Castro	Harris, N.	McConchie	Turner, D.
Cervantes	Holmes	Morrison	Ventura
Collins	Hunter	Murphy	Villa
Cunningham	Johnson	Peters	Villanueva
Curran	Jones, E.	Porfirio	Villivalam
Edly-Allen	Joyce	Rezin	Walker
Ellman	Koehler	Simmons	Mr. President
Faraci	Lewis	Sims	
Feigenholtz	Lightford	Stadelman	

The following voted in the negative:

Anderson	Chesney	McClure	Turner, S.
Bennett	DeWitte	Rose	Wilcox
Bryant	Harriss, E.	Syverson	

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 Fine, **House Bill No. 5373** 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 56; NAYS None.

The following voted in the affirmative:

Anderson	Feigenholtz	Loughran Cappel	Toro
Aquino	Fine	Martwick	Tracy
Belt	Glowiak Hilton	McClure	Turner, D.
Bennett	Halpin	McConchie	Turner, S.
Bryant	Harris, N.	Morrison	Ventura
Castro	Harriss, E.	Murphy	Villa
Cervantes	Hastings	Peters	Villanueva
Chesney	Holmes	Porfirio	Villivalam
Collins	Hunter	Preston	Walker
Cunningham	Johnson	Rezin	Wilcox
Curran	Jones, E.	Rose	Mr. President
DeWitte	Joyce	Simmons	
Edly-Allen	Koehler	Sims	
Ellman	Lewis	Stadelman	
Faraci	Lightford	Syverson	

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 in the Senate Amendment adopted thereto.

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A SECOND TIME

On motion of Senator Harmon, **House Bill No. 587** having been printed, was taken up and read by title a second time.

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

AMENDMENT NO. 1 TO HOUSE BILL 587

AMENDMENT NO. 1 . Amend House Bill 587 by replacing everything after the enacting clause with the following:

"Section 5. The Hospital Licensing Act is amended by changing Section 1 as follows:

(210 ILCS 85/1) (from Ch. 111 1/2, par. 142)

Sec. 1. This Act may be cited as the ~~the~~ Hospital Licensing Act.

(Source: Laws 1953, p. 811.)".

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

On motion of Senator Harmon, **House Bill No. 817** having been printed, was taken up and read by title a second time.

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

AMENDMENT NO. 1 TO HOUSE BILL 817

AMENDMENT NO. 1 . Amend House Bill 817 by replacing everything after the enacting clause with the following:

"Section 5. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-10 as follows:

(20 ILCS 605/605-10) (was 20 ILCS 605/46.1 in part)

Sec. 605-10. Powers and duties. The ~~The~~ Department has the powers and duties enumerated in the Sections following this Section.

(Source: P.A. 91-239, eff. 1-1-00.)".

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

On motion of Senator Harmon, **House Bill No. 4476** having been printed, was taken up and read by title a second time.

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

AMENDMENT NO. 1 TO HOUSE BILL 4476

AMENDMENT NO. 1 . Amend House Bill 4476 by replacing everything after the enacting clause with the following:

"Section 5. The Mental Health and Developmental Disabilities Code is amended by changing Section 1-100 as follows:

(405 ILCS 5/1-100) (from Ch. 91 1/2, par. 1-100)

Sec. 1-100. This Act shall be known and may be cited as the ~~the~~ "Mental Health and Developmental Disabilities Code".

(Source: P.A. 80-1414.)".

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

HOUSE BILL RECALLED

On motion of Senator Cunningham, **House Bill No. 4224** 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 4224

AMENDMENT NO. 2 . Amend House Bill 4224, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Election Code is amended by changing Section 28-1 as follows:

(10 ILCS 5/28-1) (from Ch. 46, par. 28-1)

Sec. 28-1. The initiation and submission of all public questions to be voted upon by the electors of the State or of any political subdivision or district or precinct or combination of precincts shall be subject to the provisions of this Article.

Questions of public policy which have any legal effect shall be submitted to referendum only as authorized by a statute which so provides or by the Constitution. Advisory questions of public policy shall be submitted to referendum pursuant to Section 28-5 or pursuant to a statute which so provides.

The method of initiating the submission of a public question shall be as provided by the statute authorizing such public question, or as provided by the Constitution.

All public questions shall be initiated, submitted and printed on the ballot in the form required by Section 16-7 of this Act, except as may otherwise be specified in the statute authorizing a public question.

Whenever a statute provides for the initiation of a public question by a petition of electors, the provisions of such statute shall govern with respect to the number of signatures required, the qualifications of persons entitled to sign the petition, the contents of the petition, the officer with whom the petition must be filed, and the form of the question to be submitted. If such statute does not specify any of the foregoing petition requirements, the corresponding petition requirements of Section 28-6 shall govern such petition.

Irrespective of the method of initiation, not more than 3 public questions other than (a) back door referenda, (b) referenda to determine whether a disconnection may take place where a city coterminous with a township is proposing to annex territory from an adjacent township, (c) referenda held under the provisions of the Property Tax Extension Limitation Law in the Property Tax Code, (d) referenda held under Section 2-3002 of the Counties Code, or (e) referenda held under Article 22, 23, or 29 of the Township Code may be submitted to referendum with respect to a political subdivision at the same election.

If more than 3 propositions are timely initiated or certified for submission at an election with respect to a political subdivision, the first 3 validly initiated, by the filing of a petition or by the adoption of a resolution or ordinance of a political subdivision, as the case may be, shall be printed on the ballot and submitted at that election. However, except as expressly authorized by law not more than one proposition to change the form of government of a municipality pursuant to Article VII of the Constitution may be submitted at an election. If more than one such proposition is timely initiated or certified for submission at an election with respect to a municipality, the first validly initiated shall be the one printed on the ballot and submitted at that election.

No public question shall be submitted to the voters of a political subdivision at any regularly scheduled election at which such voters are not scheduled to cast votes for any candidates for nomination for, election to or retention in public office, except that if, in any existing or proposed political subdivision in which the submission of a public question at a regularly scheduled election is desired, the voters of only a portion of such existing or proposed political subdivision are not scheduled to cast votes for nomination for, election to or retention in public office at such election, but the voters in one or more other portions of such existing or proposed political subdivision are scheduled to cast votes for nomination for, election to or retention in public office at such election, the public question shall be voted upon by all the qualified voters of the entire existing or proposed political subdivision at the election.

Not more than 3 advisory public questions may be submitted to the voters of the entire state at a general election. If more than 3 such advisory propositions are initiated, the first 3 timely and validly initiated shall be the questions printed on the ballot and submitted at that election; provided however, that a question for a proposed amendment to Article IV of the Constitution pursuant to Section 3, Article XIV of the Constitution, or for a question submitted under the Property Tax Cap Referendum Law, shall not be included in the foregoing limitation.

Notwithstanding any other provision of law, a community mental health public question may not be placed on the 2024 primary or general election ballot or on the 2025 consolidated election ballots in the same township where a community mental health public question was approved on the 2022 general election ballot.

(Source: P.A. 103-565, eff. 11-17-23.)

Section 10. The Property Tax Code is amended by changing Sections 15-125 and 18-103 and by adding Section 18-184.21 as follows:

(35 ILCS 200/15-125)

Sec. 15-125. Parking areas.

(a) Parking areas, not leased or used for profit other than those lease or rental agreements subject to subsection (b) of this Section, when used as a part of a use for which an exemption is provided by this Code and owned by any school district, non-profit hospital, school, or religious or charitable institution which meets the qualifications for exemption, are exempt.

(b) Parking areas owned by any religious institution that meets the qualifications for exemption, when leased or rented to a mass transportation entity for the limited free parking of the commuters of the mass transportation entity, are exempt.

(c) Parking areas owned by any religious institution that meets the qualifications for exemption, when leased or rented to a municipality for the purpose of providing free public parking, are exempt, so long as the lease is for no more than nominal consideration. For purposes of this Section, maintenance and insurance of the parking areas by the municipality shall be considered nominal consideration.

(d) Parking areas that are owned by a non-profit trust fund, a non-profit labor union, or a 501(c)(2) entity controlled by a non-profit trust fund or non-profit labor union and that are used primarily for parking for an educational trade school described in Section 15-37 are exempt.

(Source: P.A. 100-455, eff. 8-25-17.)

(35 ILCS 200/18-103)

Sec. 18-103. General Community Mental Health Act Validation Law. On and after January 1, 1994 and on or before the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~, the provisions of the Truth in Taxation Law are subject to the Community Mental Health Act, Section 5-25025 of the Counties Code, the Community Care for Persons with Developmental Disabilities Act, and those referenda under those Acts authorizing and creating boards and levies. The purpose of this Section is to validate boards and levies created on or after January 1, 1994 and on or before the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~ that relied on conflicting referenda language contained in the Community Mental Health Act, the Counties Code, and the Community Care for Persons with Developmental Disabilities Act.

(Source: P.A. 102-839, eff. 5-13-22; 103-565, eff. 11-17-23.)

(35 ILCS 200/18-184.21 new)

Sec. 18-184.21. Special service area; tax increment allocation redevelopment project area abatement.

(a) In counties with 3,000,000 or more inhabitants, a non-home rule municipality may, by ordinance, order the county clerk to retroactively abate any portion of its tax year 2023 property taxes on property that is within the municipality and that is also located within a special service area and a redevelopment project area created pursuant to the Tax Increment Allocation Redevelopment Act if the following requirements are met:

(1) the special service area consists of a single tax parcel;

(2) the non-home rule municipality has, at any time, adopted an abatement ordinance covering the property for the 2023 tax levy; and

(3) the county clerk extended taxes against the property for tax year 2023 that are collectable in 2024.

(b) The county clerk shall reextend the 2023 rate against the property pursuant to the abatement ordinance described in this Section and shall issue the reextended rate to the county treasurer.

(c) Notwithstanding the provisions of Section 21-25, the county treasurer shall reissue a revised tax bill for the property pursuant to subsection (b), and penalties and interest shall be waived for a period of 30 days from the time the county treasurer reissues the revised tax bill.

(d) This Section is repealed on January 1, 2026.

Section 15. The Community Care for Persons with Developmental Disabilities Act is amended by changing Section 1.2 as follows:

(50 ILCS 835/1.2) (was 55 ILCS 105/1.2)

Sec. 1.2. Petition for submission to referendum by electors.

(a) Whenever a petition for submission to referendum by the electors which requests the establishment and maintenance of facilities or services for the benefit of its residents with a developmental disability and the levy of an annual tax not to exceed 0.1% upon all the taxable property in the governmental unit at the value thereof, as equalized or assessed by the Department of Revenue, is signed by electors of the governmental unit equal in number to at least 10% of the total votes cast for the office that received the greatest total number of votes at the last preceding general election of the governmental unit and is presented to the county clerk, the clerk shall certify the proposition to the proper election authorities for submission at the governmental unit's next general election. The proposition shall be in substantially the following form:

Shall (governmental unit) levy an annual tax not to exceed 0.1% upon the equalized assessed value of all taxable property in (governmental unit) for the purposes of establishing and maintaining facilities or services for the benefit of its residents who are persons with intellectual or developmental disabilities and who are not eligible to participate in any program provided under Article 14 of the School Code, 105 ILCS 5/14-1.01 et seq., including contracting for those facilities or services with any privately or publicly operated entity that provides those facilities or services either in or out of (governmental unit)?

(b) If a majority of the votes cast upon the proposition are in favor thereof, such tax levy shall be authorized and the governmental unit shall levy a tax not to exceed the rate set forth in Section 1 of this Act.

(c) If the governmental unit is also subject to the Property Tax Extension Limitation Law, then the proposition shall also comply with the Property Tax Extension Limitation Law. Notwithstanding any provision of this subsection, any referendum imposing an annual tax on or after January 1, 1994 and prior to the effective date of this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~ that complies with this Section is hereby validated.

(Source: P.A. 102-839, eff. 5-13-22; 103-565, eff. 11-17-23.)

Section 20. The Counties Code is amended by changing Section 5-25025 as follows:

(55 ILCS 5/5-25025) (from Ch. 34, par. 5-25025)

Sec. 5-25025. Mental health program. If the county board of any county having a population of less than 1,000,000 inhabitants and maintaining a county health department under this Division desires the inclusion of a mental health program in that county health department and the authority to levy the tax provided for in subsection (c) of this Section, the county board shall certify that question to the proper election officials, who shall submit the proposition at an election in accordance with the general election law. The proposition shall be in substantially the following form:

Shall .....County include a mental health program in the county health department, and levy an annual tax of not to exceed .05% of the value of all taxable property for use for mental health purposes by the county health department?	YES --- NO

If a majority of the electors voting at that election vote in favor of the proposition, the county board may include the mental health program in the county health department and may, annually, levy the additional tax for mental health purposes. All mental health facilities provided shall be available to all citizens of the county, but the county health board may vary any charges for services according to ability to pay.

If the county is also subject to the Property Tax Extension Limitation Law, then the proposition shall also comply with the Property Tax Extension Limitation Law. Notwithstanding any provision of this Section, any referendum imposing an annual tax on or after January 1, 1994 and prior to the effective date of

this amendatory Act of the 103rd General Assembly ~~the effective date of this amendatory Act of the 103rd General Assembly~~ that complies with this Section is hereby validated.

When the inclusion of a mental health program has been approved:

(a) To the extent practicable, at least one member of the County Board of Health, under Section 5-25012, shall be a person certified by The American Board of Psychiatry and Neurology professionally engaged in the field of mental health and licensed to practice medicine in the State, unless there is no such qualified person in the county.

(b) The president or chairman of the county board of health shall appoint a mental health advisory board composed of not less than 9 nor more than 15 members who have special knowledge and interest in the field of mental health. Initially, 1/3 of the board members shall be appointed for terms of one year, 1/3 for 2 years and 1/3 for 3 years. Thereafter, all terms shall be for 3 years. This advisory board shall meet at least twice each year and provide counsel, direction and advice to the county board of health in the field of mental health.

(c) The county board may levy, in excess of the statutory limit and in addition to the taxes permitted under Sections 5-25003, 5-25004 and 5-25010, an additional annual tax of not more than .05% of the value, as equalized or assessed by the Department of Revenue, of all taxable property within the county which tax shall be levied and collected as provided in Section 5-25010 but held in the County Health Fund of the county treasury for use for mental health purposes. These funds may be used to provide care and treatment in public and private mental health facilities.

(d) When a mental health program has been included in a county health department pursuant to this Section, the county board may obtain the authority to levy a tax for mental health purposes in addition to the tax authorized by the preceding paragraphs of this Section but not in excess of an additional .05% of the value, as equalized or assessed by the Department of Revenue, of all taxable property in the county by following the procedure set out in Section 5-25003 except that the proposition shall be in substantially the following form:

Shall.... county levy, in excess of the statutory limit, an additional annual tax of not to exceed .05% for use for mental health purposes by the county health department?	YES --- NO

If the majority of all the votes cast on the proposition in the county is in favor thereof, the county board shall levy such tax annually. The levy and collection of this tax shall be as provided in Section 5-25010 but the tax shall be held in the County Health Fund of the county treasury for use, with that levied pursuant to paragraph (c), for mental health purposes.

(Source: P.A. 102-839, eff. 5-13-22; 103-565, eff. 11-17-23.)

Section 30. The Community Mental Health Act is amended by changing Section 7 as follows:

(405 ILCS 20/7) (from Ch. 91 1/2, par. 307)

Sec. 7. When the petition provided for in Section 6 is presented to the clerk of the governmental unit requesting the establishment and maintenance of such mental health facilities and services for residents of the community and the levy of such an annual tax therefor, the clerk of the governmental unit shall certify to the proper election officials the proposition for the levy of such tax which shall be submitted at a regular election in accordance with the general election law. The proposition shall be in substantially the following form:

Shall..... (governmental unit) establish and maintain community mental health facilities and services including facilities and services for the person with a developmental disability or a substance use disorder and levy therefor an	YES --- NO

annual tax of not to exceed .15%?

In addition to certification of the question, the clerk of the governmental unit shall prepare and submit to the proper elected officials the following language which shall have printed thereon, but not as part of the proposition submitted, only the following supplemental information (which shall be supplied to the election authority by the taxing district) in substantially the following form:

(1) The approximate amount of taxes extendable at the most recently extended limiting rate is $...., and the approximate amount of taxes extendable if the proposition is approved is $....

(2) For the .... (insert the first levy year for which the new rate or increase limiting rate will be applicable) levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of $100,000 is estimated to be $....

If a proposition contains the language in substantially the form provided in paragraphs (1) and (2), the referendum is valid notwithstanding any other provision of the law. Notwithstanding any provision of this Section, any referendum imposing an annual tax on or after January 1, 1994 and prior to the effective date of this amendatory Act of the 103rd General Assembly that complies with this Section is hereby validated.

If a majority of all the votes cast upon the proposition are in favor thereof, the governing body of such governmental unit shall establish and maintain such community mental health facilities and services and shall annually levy such tax. Thereafter, the governing body shall in the annual appropriation bill appropriate from such funds such sum or sums of money as may be deemed necessary, based upon the community mental health board's budget, the board's annual mental health report, and the board's plan to defray necessary expenses and liabilities in providing for such community mental health facilities and services.

Nothing in this Section prevents a governmental unit from levying less than the amount approved by the voters via referendum in any given year or varying the amount levied from year to year as approved by the governmental unit.

(Source: P.A. 103-592, eff. 6-7-24.)

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

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 BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Cunningham, **House Bill No. 4224** 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 47; NAYS 9.

The following voted in the affirmative:

Aquino	Glowiak Hilton	Lightford	Sims
Belt	Halpin	Loughran Cappel	Stadelman
Castro	Harris, N.	Martwick	Toro
Cervantes	Harriss, E.	McClure	Turner, D.
Collins	Hastings	McConchie	Turner, S.
Cunningham	Holmes	Morrison	Ventura
Curran	Hunter	Murphy	Villa
Edly-Allen	Johnson	Peters	Villanueva
Ellman	Jones, E.	Porfirio	Villivalam
Faraci	Joyce	Preston	Walker

Feigenholtz	Koehler	Rezin	Mr. President
Fine	Lewis	Simmons	

The following voted in the negative:

Anderson	Chesney	Syverson
Bennett	DeWitte	Tracy
Bryant	Rose	Wilcox

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 in the Senate Amendments adopted thereto.

HOUSE BILL RECALLED

On motion of Senator Villanueva, **House Bill No. 4636** was recalled from the order of third reading to the order of second reading.

Senator Villanueva offered the following amendment and moved its adoption:

AMENDMENT NO. 1 TO HOUSE BILL 4636

AMENDMENT NO. 1 . Amend House Bill 4636 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Income Tax Act is amended by changing Section 216 as follows:

(35 ILCS 5/216)

Sec. 216. Credit for wages paid to returning citizens.

(a) For each taxable year beginning on or after January 1, 2007, each taxpayer is entitled to a credit against the tax imposed by subsections (a) and (b) of Section 201 of this Act in an amount equal to 5% of qualified wages paid by the taxpayer during the taxable year to one or more Illinois residents who are qualified returning citizens. For each taxable year beginning on or after January 1, 2025, each taxpayer is entitled to a credit against the tax imposed by subsections (a) and (b) of Section 201 of this Act in an amount equal to 15% of qualified wages paid by the taxpayer during the taxable year to one or more Illinois residents who are qualified returning citizens. The total credit allowed to a taxpayer with respect to each qualified returning citizen may not exceed $1,500 for taxable years ending before December 31, 2025 ~~on or before December 31, 2024~~. For taxable years ending on or after December 31, 2025, the total credit allowed to a taxpayer with respect to each qualified returning citizen may not exceed $7,500. For taxable years ending on or after December 31, 2025, the total amount in credit that may be awarded under this Section may not exceed $1,000,000 per taxable year. For taxable years ending before December 31, 2023, 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 Section 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 taxable years ending on or after December 31, 2023, partners and shareholders of subchapter S corporations are entitled to a credit under this Section as provided in Section 251.

(b) For purposes of this Section, "qualified wages":

(1) includes only wages that are subject to federal unemployment tax under Section 3306 of the Internal Revenue Code, without regard to any dollar limitation contained in that Section;

(2) does not include any amounts paid or incurred by an employer for any period to any qualified returning citizen for whom the employer receives federally funded payments for on-the-job training of that qualified returning citizen for that period; and

(3) includes only wages attributable to service rendered during the one-year period beginning with the day the qualified returning citizen begins work for the employer.

If the taxpayer has received any payment from a program established under Section 482(e)(1) of the federal Social Security Act with respect to a qualified returning citizen, then, for purposes of calculating the

credit under this Section, the amount of the qualified wages paid to that qualified ex-offender must be reduced by the amount of the payment.

(c) For purposes of this Section, "qualified returning citizen" means any person who:

(1) has been convicted of a crime in this State or of an offense in any other jurisdiction, not including any offense or attempted offense that would subject a person to registration under the Sex Offender Registration Act;

(2) was sentenced to a period of incarceration in an Illinois adult correctional center; and

(3) was hired by the taxpayer within 3 years after being released from an Illinois adult correctional center if the credit is claimed for a taxable year beginning before January 1, 2025 ~~on or before January 1, 2024~~, or was hired by the taxpayer within 5 years after being released from an Illinois adult correctional center if the credit is claimed for a taxable year beginning on or after January 1, 2025.

(d) In no event shall a credit under this Section 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.

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

(Source: P.A. 103-396, eff. 1-1-24; 103-592, eff. 6-7-24.)

Section 15. The Live Theater Production Tax Credit Act is amended by changing Sections 10-20 and 10-30 as follows:

(35 ILCS 17/10-20)

Sec. 10-20. Tax credit award. Subject to the conditions set forth in this Act, an applicant is entitled to a tax credit award as approved by the Department for qualifying Illinois labor expenditures and Illinois production spending for each tax year in which the applicant is awarded an accredited theater production certificate issued by the Department. The amount of tax credits awarded pursuant to this Act shall not exceed $2,000,000 in any State fiscal year ending on or before June 30, 2022. The amount of tax credits awarded pursuant to this Act for the State fiscal year ending on June 30, 2023 or the State fiscal year ending on June 30, 2024 shall not exceed $4,000,000. For the State fiscal year ending on June 30, 2023 and the State fiscal year ending on June 30, 2024, no more than $2,000,000 in credits may be awarded in either of those fiscal years to accredited theater productions that are not commercial Broadway touring shows, and no more than $2,000,000 in credits may be awarded in either of those fiscal years to commercial Broadway touring shows. For State fiscal years ending on or after June 30, 2025, the amount of tax credits awarded under this Act shall not exceed $6,000,000, with no more than $2,000,000 in credits awarded for long-run productions and pre-Broadway productions, no more than $2,000,000 in credits awarded for commercial Broadway touring shows, and no more than $2,000,000 in credits awarded for non-profit theater productions. ~~In the case of credits awarded under this Act for non-profit theater productions, no more than $100,000 in credits may be awarded to any single non-profit theater production.~~

The $2,000,000 in credits that may be awarded for non-profit theater productions under this Act in a State fiscal year shall be allocated as follows:

(1) no credits may be awarded for non-profit theater productions that have an annual operating budget of less than $25,000;

(2) no more than $225,000 in credits may be awarded, in the aggregate, for non-profit theater productions that have an annual operating budget of $25,000 or more but less than $250,000;

(3) no more than $225,000 in credits may be awarded, in the aggregate, for non-profit theater productions that have an annual operating budget of $250,000 or more but less than $1,000,000;

(4) no more than $250,000 in credits may be awarded, in the aggregate, for non-profit theater productions that have an annual operating budget of $1,000,000 or more but less than $2,500,000;

(5) no more than $300,000 in credits may be awarded, in the aggregate, for non-profit theater productions that have an annual operating budget of $2,500,000 or more but less than $5,000,000;

(6) no more than $300,000 in credits may be awarded, in the aggregate, for non-profit theater productions that have an annual operating budget of $5,000,000 or more but less than $10,000,000; and

(7) no more than $700,000 in credits may be awarded, in the aggregate, for non-profit theater productions that have an annual operating budget of $10,000,000 or more.

Credits shall be awarded on a first-come, first-served basis. Notwithstanding the foregoing, if the amount of credits applied for in any fiscal year exceeds the amount authorized to be awarded under this Section, the excess credit amount shall be awarded in the next fiscal year in which credits remain available for award and shall be treated as having been applied for on the first day of that fiscal year.

(Source: P.A. 102-700, eff. 4-19-22; 102-1112, eff. 12-21-22; 103-592, eff. 6-7-24.)

(35 ILCS 17/10-30)

Sec. 10-30. Review of application for accredited theater production certificate.

(a) The Department shall issue an accredited theater production certificate to an applicant if it finds that by a preponderance the following conditions exist:

(1) the applicant intends to make the expenditure in the State required for certification of the accredited theater production;

(2) the applicant's accredited theater production is economically sound and will benefit the people of the State of Illinois by increasing opportunities for employment and will strengthen the economy of Illinois;

(3) the following requirements related to the implementation of a diversity plan have been met: (i) the applicant has filed with the Department a diversity plan outlining specific goals for hiring Illinois labor expenditure eligible minority persons and women, as defined in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act, and for using vendors receiving certification under the Business Enterprise for Minorities, Women, and Persons with Disabilities Act; (ii) the Department has approved the plan as meeting the requirements established by the Department and verified that the applicant has met or made good faith efforts in achieving those goals; and (iii) the Department has adopted any rules that are necessary to ensure compliance with the provisions set forth in this paragraph and necessary to require that the applicant's plan reflects the diversity of the population of this State;

(4) the applicant's accredited theater production application indicates whether the applicant intends to participate in training, education, and recruitment programs that are organized in cooperation with Illinois colleges and universities, labor organizations, and the holders of accredited theater production certificates and are designed to promote and encourage the training and hiring of Illinois residents who represent the diversity of Illinois;

(5) except for qualifying commercial Broadway touring shows and non-profit theater productions ~~qualifying in the State fiscal year ending June 30, 2023~~, if not for the tax credit award, the applicant's accredited theater production would not occur in Illinois, which may be demonstrated by any means, including, but not limited to, evidence that: (i) the applicant, presenter, owner, or licensee of the production rights has other state or international location options at which to present the production and could reasonably and efficiently locate outside of the State, (ii) at least one other state or nation could be considered for the production, (iii) the receipt of the tax award credit is a major factor in the decision of the applicant, presenter, production owner or licensee as to where the production will be presented and that without the tax credit award the applicant likely would not create or retain jobs in Illinois, or (iv) receipt of the tax credit award is essential to the applicant's decision to create or retain new jobs in the State; and

(6) the tax credit award will result in an overall positive impact to the State, as determined by the Department using the best available data.

(b) If any of the provisions in this Section conflict with any existing collective bargaining agreements, the terms and conditions of those collective bargaining agreements shall control.

(c) The Department shall act expeditiously regarding approval of applications for accredited theater production certificates so as to accommodate the pre-production work, booking, commencement of ticket sales, determination of performance dates, load in, and other matters relating to the live theater productions for which approval is sought.

(Source: P.A. 102-1112, eff. 12-21-22.)

Section 20. The Music and Musicians Tax Credit and Jobs Act is amended by changing Sections 50-10, 50-20, 50-25, 50-40, and 50-45 as follows:

(35 ILCS 19/50-10)

Sec. 50-10. Definitions. As used in this Act:

"Department" means the Department of Commerce and Economic Opportunity.

"Expenditure in the State" means (i) an expenditure to acquire, from a source within the State, property that is subject to tax under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, or the Retailers' Occupation Tax Act or (ii) an expenditure for compensation for services performed within the State that is subject to State income tax under the Illinois Income Tax Act.

"Illinois labor expenditure" means gross salary or wages, including, but not limited to, taxes, benefits, and any other consideration incurred or paid to artist employees of the applicant for services rendered to and on behalf of the qualified music company, provided that the expenditure is:

(1) incurred or paid by the applicant on or after the effective date of this Act for services related to any portion of a qualified music company from rehearsals, performances, and any other qualified music company related activities;

(2) limited to the first $100,000 of wages incurred or paid to each employee of a qualified music production in each tax year;

(3) paid in the tax year for which the applicant is claiming the tax credit award;

(4) paid to persons residing in Illinois at the time payments were made; and

(5) reasonable under the circumstances.

"Qualified music company" means an entity that (i) is authorized to do business in Illinois, (ii) is engaged directly or indirectly in the production, distribution, or promotion of music, (iii) is certified by the Department as meeting the eligibility requirements of this Act, and (iv) has executed a contract with the Department providing the terms and conditions for its participation.

"Qualified music company payroll" or "QMC payroll" means wages reported by the qualified music company in box 1 of each W-2 form prepared for an employee of the qualified music company who is an Illinois resident.

"Resident copyright" means the copyright of a musical composition written by an Illinois resident or owned by an Illinois-domiciled music company, as evidenced by documents of ownership, including, but not limited to, registration with the United States Copyright Office.

"Sound recording" means a recording of music, poetry, or a spoken-word performance made, in whole or in part, in Illinois. "Sound recording" does not include the audio portions of dialogue or words spoken and recorded as part of television news coverage or athletic events.

"Sound recording production company" means a company engaged in the business of producing sound recordings. "Sound recording production company" does not include any person or company, or any company owned, affiliated, or controlled, in whole or in part, by any company or person, that is in default on a loan made by the State or a loan guaranteed by the State, nor which has ever declared bankruptcy under which an obligation of the company or person to pay or repay public funds or moneys was discharged as a part of the bankruptcy.

"State-certified production" means a sound recording production, or a series of productions, including, but not limited to, master and demonstration recordings, occurring over the course of a 12-month period, and the base production-related investment that is approved by the Department ~~within 180 days~~ after receipt by the Department of a complete application for initial certification of a production. ~~If the production is not approved within 180 days, the Department shall provide a written report to the Senate Executive Committee and the House Executive Committee that states the reason why the production has not been approved.~~

"Tax credit award" means the issuance to a taxpayer by the Department of a tax credit award against the taxes imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act as provided in this Act.

(Source: P.A. 103-592, eff. 6-7-24; revised 10-24-24.)

(35 ILCS 19/50-20)

Sec. 50-20. Application for certification of qualified music company. Any applicant who ~~that~~ operates ~~a qualified music company located in the State~~ or is proposing to operate a business ~~qualified music company~~ in the State may apply to the Department to have the business ~~qualified music company~~ certified by the Department as a qualified music company if the business meets the criteria for certification set forth in this Act.

(Source: P.A. 103-592, eff. 6-7-24.)

(35 ILCS 19/50-25)

Sec. 50-25. Review of applications for qualified music company certificates.

(a) The Department shall issue a qualified music company certificate to an applicant if it finds that ~~a preponderance of~~ the following conditions exist ~~exists~~:

(1) the applicant is engaged directly or indirectly in the production, distribution, and promotion of music;

(2) the applicant intends to make an ~~the~~ expenditure as defined in this Act ~~in the State required for certification of the qualified music company~~;

(3) the applicant's qualified music company is economically sound and will benefit the people of the State of Illinois by increasing opportunities for employment and will strengthen the economy of Illinois;

(4) the following requirements related to the implementation of a diversity plan have been met:

(A) the applicant has filed with the Department a diversity plan outlining specific goals for hiring Illinois labor expenditure eligible minority persons and women, as defined in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act, and for using vendors receiving certification under the Business Enterprise for Minorities, Women, and Persons with Disabilities Act;

(B) the Department has approved the plan as meeting the requirements established by the Department and verified that the applicant has met or made good faith efforts in achieving those goals; and

(C) the Department has adopted any rules that are necessary to ensure compliance with the provisions set forth in this paragraph (4) and any rules that are necessary to show that the applicant's plan reflects the diversity of the population of this State;

(5) the applicant's qualified music company application indicates whether the applicant intends to participate in training, education, and recruitment programs that are organized in cooperation with Illinois colleges and universities, labor organizations, and the holders of qualified music company certificates and are designed to promote and encourage the training and hiring of Illinois residents who represent the diversity of Illinois; and

(6) the tax credit award will result in an overall positive impact to the State~~, as determined by the Department using the best available data~~.

(b) If any of the provisions in this Section conflict with any existing collective bargaining agreements, the terms and conditions of those collective bargaining agreements shall control.

(c) The Department shall act expeditiously regarding approval of applications for qualified music companies so as to accommodate the operations and needs of those companies.

(Source: P.A. 103-592, eff. 6-7-24.)

(35 ILCS 19/50-40)

Sec. 50-40. Amount and payment of the tax credit award.

(a) For taxable years beginning on or after January 1, 2025, the Department shall determine the amount of the tax award under this Act ~~may award tax credit awards to qualified music companies~~. The award may not exceed 10% of the Illinois labor expenditures for the State-certified production if the QMC payroll of the qualified music company for the taxable year does not exceed $150,000 or 15% of the Illinois labor expenditures for the State-certified production if the QMC payroll of the qualified music company for the taxable year exceeds $150,000, plus all of the following:

(1) an additional 15% of the Illinois labor expenditures for the State-certified production generated by the employment of Illinois residents in geographic areas of high poverty or high unemployment in each tax year, as determined by the Department; and

(2) an additional 7% of the Illinois labor expenditures for the State-certified production generated by the employment of individuals who are employed at a wage of no less than the general prevailing hourly rate as paid for work of a similar character in the locality in which the work is performed; and

(3) an additional 7% of the Illinois labor expenditures for the State-certified production incurred by a qualified music company and spent on post-production sound recording for television or film work completed in Illinois.

(b) To the extent that the base investment by a qualified music company is expended on a sound recording production of a resident copyright, the investor shall be allowed an additional 10% increase in the base investment rate.

(c) The aggregate amount of credits certified for all investors pursuant to this Section during any calendar year shall not exceed $2,000,000. No more than $200,000 in tax credits may be granted per calendar year for any single qualified music company.

(d) A business is eligible for participation in the program if the business meets all of the following criteria:

(1) The business is engaged directly or indirectly in the production, distribution, and promotion of music.

(2) The business is approved by the Director of Commerce and Economic Opportunity.

(e) Upon approval of a tax credit award under this Act, the Department shall issue a tax credit certificate to the applicant.

(Source: P.A. 103-592, eff. 6-7-24.)

(35 ILCS 19/50-45)

Sec. 50-45. Qualified music program evaluation and reports.

(a) (Blank). ~~The Department's qualified music program tax credit award evaluation must include:~~

~~(1) an assessment of the effectiveness of the program in creating and retaining new jobs in Illinois;~~

~~(2) an assessment of the revenue impact of the program;~~

~~(3) in the discretion of the Department, a review of the practices and experiences of other states or nations with similar programs; and~~

~~(4) an assessment of the overall success of the program.~~

The Department may make a recommendation to extend, modify, or not extend the program based on the evaluation.

(b) At the end of each fiscal quarter, the Department shall submit to the General Assembly a report that includes, without limitation:

(1) an assessment of the economic impact of the program, including the number of jobs created and retained, and whether the job positions are entry level, management, vendor, or production related;

(2) the amount of qualified music company spending brought to Illinois, including the amount of spending and type of Illinois vendors hired in connection with a qualified music company; and

(3) a determination of whether those receiving qualifying Illinois labor expenditure salaries or wages reflect the geographic, racial and ethnic, gender, and income level diversity of the State of Illinois.

(c) At the end of each fiscal year, the Department shall submit to the General Assembly a report that includes, without limitation:

(1) the identification of each vendor that provided goods or services that were included in a qualified music company's Illinois spending;

(2) a statement of the amount paid to each identified vendor by the qualified music program and whether the vendor is a minority-owned or women-owned business as defined in Section 2 of the Business Enterprise for Minorities, Women, and Persons with Disabilities Act; and

(3) a description of the steps taken by the Department to encourage qualified music companies ~~company~~ to use vendors who are minority-owned or women-owned businesses.

(Source: P.A. 103-592, eff. 6-7-24; revised 10-21-24.)

Section 25. The Use Tax Act is amended by changing Section 9 as follows:

(35 ILCS 105/9)

(Text of Section before amendment by P.A. 103-592, Article 75, Section 75-5)

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. Beginning with returns due on or after January 1, 2025, the discount allowed in this Section, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, including any local tax administered by the Department and reported on the same return, shall not exceed $1,000 per month in the aggregate for returns other than transaction returns filed during the month. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700. The discount under this Section is

not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700. 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, but, beginning with returns due on or after January 1, 2025, the discount allowed under this Section and the Retailers' Occupation Tax Act, including any local tax administered by the Department and reported on the same transaction return, shall not exceed $1,000 per month for all transaction returns filed during the month. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. 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 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 return shall include the gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month, quarter, or year, as appropriate, and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700. The return shall also include the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700.

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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.

Each retailer required or authorized to collect the tax imposed by this Act on aviation fuel sold at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation

fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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.

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

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. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. For quarter monthly payments due on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 had not occurred. 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 vendor's discount shall be reduced, if necessary, to reflect 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, except as otherwise provided in this Section, 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.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

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 vendor's 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.

On and after January 1, 2025, with respect to the lease of trailers, other than semitrailers as defined in Section 1-187 of the Illinois Vehicle Code, that are required to be registered with an agency of this State and that are subject to the tax on lease receipts under this Act, notwithstanding any other provision of this Act to the contrary, for the purpose of reporting and paying tax under this Act on those lease receipts, lessors shall file returns in addition to and separate from the transaction reporting return. Lessors shall file those lease returns and make payment to the Department by electronic means on or before the 20th day of each month following the month, quarter, or year, as applicable, in which lease receipts were received. All lease receipts received by the lessor from the lease of those trailers during the same reporting period shall be reported and tax shall be paid on a single return form to be prescribed by the Department.

Where a retailer collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property 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 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 imposed under this Act.

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 (i) 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 and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuels Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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. If, in any month, the tax on sales tax holiday items, as defined in Section 3-6, is imposed at the rate of 1.25%, then the Department shall pay 100% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the State and Local Sales Tax Reform Fund.

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	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 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.	450,000,000

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 Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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, 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), 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.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, 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, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year	Total Deposit
2024	$200,000,000
2025	$206,000,000
2026	$212,200,000
2027	$218,500,000
2028	$225,100,000
2029	$288,700,000
2030	$298,900,000
2031	$309,300,000
2032	$320,100,000
2033	$331,200,000
2034	$341,200,000
2035	$351,400,000
2036	$361,900,000
2037	$372,800,000

2038 ..... $384,000,000
2039 ..... $395,500,000
2040 ..... $407,400,000
2041 ..... $419,600,000
2042 ..... $432,200,000
2043 ..... $445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of this Act.

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. 102-700, Article 60, Section 60-15, eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22; 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff. 7-28-23; 103-592, Article 110, Section 110-5, eff. 6-7-24; revised 7-22-24.)

(Text of Section after amendment by P.A. 103-592, Article 75, Section 75-5)

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. Beginning with returns due on or after January 1, 2025, the discount allowed in this Section, the Retailers' Occupation Tax Act, the Service Occupation Tax Act, and the Service Use Tax Act, including any local tax administered by the Department and reported on the same return, shall not exceed $1,000 per month in the aggregate for returns other than transaction returns filed during the month. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700. 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, but, beginning with returns due on or after January 1, 2025, the discount allowed under this Section and the Retailers' Occupation Tax Act, including any local tax administered by the Department and reported on the same transaction return, shall not exceed $1,000 per month for all transaction returns filed during the month. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. 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 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.

In the case of leases, except as otherwise provided in this Act, the lessor, in collecting the tax, 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 return shall include the gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month, quarter, or year, as appropriate, and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700. The return shall also include the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700.

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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.

Each retailer required or authorized to collect the tax imposed by this Act on aviation fuel sold at retail in this State during the preceding calendar month shall, instead of reporting and paying tax on aviation fuel as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers collecting tax on aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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.

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

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. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. For quarter monthly payments due on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 had not occurred. 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 vendor's discount shall be reduced, if necessary, to reflect 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, except as otherwise provided in this Section, 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.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

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 vendor's 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.

On and after January 1, 2025, with respect to the lease of trailers, other than semitrailers as defined in Section 1-187 of the Illinois Vehicle Code, that are required to be registered with an agency of this State and that are subject to the tax on lease receipts under this Act, notwithstanding any other provision of this Act to the contrary, for the purpose of reporting and paying tax under this Act on those lease receipts, lessors shall file returns in addition to and separate from the transaction reporting return. Lessors shall file those lease returns and make payment to the Department by electronic means on or before the 20th day of each month following the month, quarter, or year, as applicable, in which lease receipts were received. All lease receipts

received by the lessor from the lease of those trailers during the same reporting period shall be reported and tax shall be paid on a single return form to be prescribed by the Department.

Where a retailer collects the tax with respect to the selling price of tangible personal property which he sells and the purchaser thereafter returns such tangible personal property 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 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 imposed under this Act.

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 (i) 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 and (ii) aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuels Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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. If, in any month, the tax on sales tax holiday items, as defined in Section 3-6, is imposed at the rate of 1.25%, then the Department shall pay 100% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the State and Local Sales Tax Reform Fund.

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	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 and each fiscal year	450,000,000

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 Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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, 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), 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.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, 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, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim, and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year	Total Deposit
2024	$200,000,000

2025 ..... $206,000,000
2026 ..... $212,200,000
2027 ..... $218,500,000
2028 ..... $225,100,000
2029 ..... $288,700,000
2030 ..... $298,900,000
2031 ..... $309,300,000
2032 ..... $320,100,000
2033 ..... $331,200,000
2034 ..... $341,200,000
2035 ..... $351,400,000
2036 ..... $361,900,000
2037 ..... $372,800,000
2038 ..... $384,000,000
2039 ..... $395,500,000
2040 ..... $407,400,000
2041 ..... $419,600,000
2042 ..... $432,200,000
2043 ..... $445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the State and Local Sales Tax Reform Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of this Act.

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. 102-700, Article 60, Section 60-15, eff. 4-19-22; 102-700, Article 65, Section 65-5, eff. 4-19-22; 102-1019, eff. 1-1-23; 103-154, eff. 6-30-23; 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-5, eff. 1-1-25; 103-592, Article 110, Section 110-5, eff. 6-7-24; revised 7-22-24.)

Section 40. The Retailers' Occupation Tax Act is amended by changing Sections 2-27 and 3 as follows:

(35 ILCS 120/2-27)

Sec. 2-27. Prepaid telephone calling arrangements. "Prepaid telephone calling arrangements" mean the right to exclusively purchase telephone or telecommunications services that must be paid for in advance and enable the origination of one or more intrastate, interstate, or international telephone calls or other telecommunications using an access number, an authorization code, or both, whether manually or electronically dialed, for which payment to a retailer must be made in advance, provided that, unless recharged, no further service is provided once that prepaid amount of service has been consumed~~, and provided further that, on and after January 1, 2025, the telephone or telecommunications services included in such arrangement are obtained through the purchase of a preloaded phone, calling card, or other item of tangible personal property~~. Prepaid telephone calling arrangements include the recharge of a prepaid calling arrangement ~~if and only if, on and after January 1, 2025, the additional telephone or telecommunications services included in the recharge are obtained through the purchase of a preloaded phone, calling card, or other item of tangible personal property~~. For purposes of this Section, "recharge" means the purchase of additional prepaid telephone or telecommunications services whether or not the purchaser acquires a different access number or authorization code. For purposes of this Section, "telecommunications" means that term as defined in Section 2 of the Telecommunications Excise Tax Act. "Prepaid telephone calling arrangement" does not include an arrangement whereby the service provider reflects the amount of the purchase as a credit on an account for a customer under an existing subscription plan~~, nor, on and after January 1, 2025, does it include a recharge that is not obtained through the purchase of a preloaded phone, calling card, or other item of tangible personal property~~.
(Source: P.A. 103-781, eff. 8-5-24.)

(35 ILCS 120/3)

(Text of Section before amendment by P.A. 103-592, Article 75, Section 75-20)

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 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 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 from 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 from 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, including gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month or quarter and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700;

7. The amount of credit provided in Section 2d of this Act;

8. The amount of tax due, including the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic

beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700;

9. The signature of the taxpayer; and

10. Such other reasonable information as the Department may require.

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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 Purchase 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.

Beginning on July 1, 2023 and through December 31, 2032, a retailer may accept a Sustainable Aviation Fuel Purchase Credit certification from an air common carrier-purchaser in satisfaction of Use Tax on aviation fuel as provided in Section 3-87 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-87 of the Use Tax Act. A Sustainable Aviation Fuel Purchase Credit certification accepted by a retailer in accordance with this paragraph may be used by that retailer to satisfy Retailers' Occupation Tax liability (but not in satisfaction of penalty or interest) in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a sale of aviation fuel. In addition, for a sale of aviation fuel to qualify to earn the Sustainable Aviation Fuel Purchase Credit, retailers must retain in their books and records a certification from the producer of the aviation fuel that the aviation fuel sold by the retailer and for which a sustainable aviation fuel purchase credit was earned meets the definition of sustainable aviation fuel under Section 3-87 of the Use Tax Act. The documentation must include detail sufficient for the Department to determine the number of gallons of sustainable aviation fuel sold.

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 2 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; and

6. Such other reasonable information as the Department may require.

Every person engaged in the business of selling aviation fuel at retail in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers selling aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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.

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

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, except as otherwise provided in this Section, 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.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

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 vendor's 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.

On and after January 1, 2025, with respect to the lease of trailers, other than semitrailers as defined in Section 1-187 of the Illinois Vehicle Code, that are required to be registered with an agency of this State and that are subject to the tax on lease receipts under this Act, notwithstanding any other provision of this Act to the contrary, for the purpose of reporting and paying tax under this Act on those lease receipts, lessors shall file returns in addition to and separate from the transaction reporting return. Lessors shall file those lease returns and make payment to the Department by electronic means on or before the 20th day of each month

following the month, quarter, or year, as applicable, in which lease receipts were received. All lease receipts received by the lessor from the lease of those trailers during the same reporting period shall be reported and tax shall be paid on a single return form to be prescribed by the Department.

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property returned to the seller, 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. On and after January 1, 2021, a certified service provider, as defined in the Leveling the Playing Field for Illinois Retail Act, filing the return under this Section on behalf of a remote retailer shall, at the time of such return, pay to the Department the amount of tax imposed by this Act less a discount of 1.75%. A remote retailer using a certified service provider to file a return on its behalf, as provided in the Leveling the Playing Field for Illinois Retail Act, is not eligible for the discount. Beginning with returns due on or after January 1, 2025, the vendor's discount allowed in this Section, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act, including any local tax administered by the Department and reported on the same return, shall not exceed $1,000 per month in the aggregate for returns other than transaction returns filed during the month. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 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, but, beginning with returns due on or after January 1, 2025, the vendor's discount allowed under this Section and the Use Tax Act, including any local tax administered by the Department and reported on the same transaction return, shall not exceed $1,000 per month for all transaction returns filed during the month. The discount allowed under this Section is allowed only for returns that are filed in the manner required by this Act. 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. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. For quarter monthly payments due on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. 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), 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%~~ vendor's discount shall be reduced, if necessary, to reflect 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 for 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 imposed under this Act.

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 other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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. If, in any month, the tax on sales tax holiday items, as defined in Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 20% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the County and Mass Transit District Fund.

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 other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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. If, in any month, the tax on sales tax holiday items, as defined in Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 80% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the Local Government Tax Fund.

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", 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	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 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.	450,000,000

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 Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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, the McCormick Place Expansion Project Fund, and the Illinois Tax Increment 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), 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.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, 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, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year	Total Deposit
2024	$200,000,000
2025	$206,000,000
2026	$212,200,000
2027	$218,500,000
2028	$225,100,000
2029	$288,700,000
2030	$298,900,000
2031	$309,300,000
2032	$320,100,000
2033	$331,200,000
2034	$341,200,000
2035	$351,400,000
2036	$361,900,000
2037	$372,800,000

2038 ..... $384,000,000
2039 ..... $395,500,000
2040 ..... $407,400,000
2041 ..... $419,600,000
2042 ..... $432,200,000
2043 ..... $445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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, or 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 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 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. 102-634, eff. 8-27-21; 102-700, Article 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff. 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363, eff. 7-28-23; 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605, eff. 7-1-24; revised 10-16-24.)

(Text of Section after amendment by P.A. 103-592, Article 75, Section 75-20)

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, which, on and after January 1, 2025, includes leasing, tangible personal property 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 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 from 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 from 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, including gross receipts on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) which were received during the preceding calendar month or quarter and upon which tax would have been due but for the 0% rate imposed under Public Act 102-700;

7. The amount of credit provided in Section 2d of this Act;

8. The amount of tax due, including the amount of tax that would have been due on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) but for the 0% rate imposed under Public Act 102-700;

9. The signature of the taxpayer; and

10. Such other reasonable information as the Department may require.

In the case of leases, except as otherwise provided in this Act, the lessor must remit for each tax return period only the tax applicable to that part of the selling price actually received during such tax return period.

On and after January 1, 2018, except for returns required to be filed prior to January 1, 2023 for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act shall be filed electronically. On and after January 1, 2023, with respect to retailers whose annual gross receipts average $20,000 or more, all returns required to be filed pursuant to this Act, including, but not limited to, returns for motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, shall be filed electronically. Retailers who demonstrate that they do not have access to the Internet or demonstrate hardship in filing electronically may petition the Department to waive the electronic filing requirement.

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 Purchase 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.

Beginning on July 1, 2023 and through December 31, 2032, a retailer may accept a Sustainable Aviation Fuel Purchase Credit certification from an air common carrier-purchaser in satisfaction of Use Tax on aviation fuel as provided in Section 3-87 of the Use Tax Act if the purchaser provides the appropriate documentation as required by Section 3-87 of the Use Tax Act. A Sustainable Aviation Fuel Purchase Credit certification accepted by a retailer in accordance with this paragraph may be used by that retailer to satisfy Retailers' Occupation Tax liability (but not in satisfaction of penalty or interest) in the amount claimed in the certification, not to exceed 6.25% of the receipts subject to tax from a sale of aviation fuel. In addition, for a sale of aviation fuel to qualify to earn the Sustainable Aviation Fuel Purchase Credit, retailers must retain in

their books and records a certification from the producer of the aviation fuel that the aviation fuel sold by the retailer and for which a sustainable aviation fuel purchase credit was earned meets the definition of sustainable aviation fuel under Section 3-87 of the Use Tax Act. The documentation must include detail sufficient for the Department to determine the number of gallons of sustainable aviation fuel sold.

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 2 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; and

6. Such other reasonable information as the Department may require.

Every person engaged in the business of selling aviation fuel at retail in this State during the preceding calendar month shall, instead of reporting and paying tax as otherwise required by this Section, report and pay such tax on a separate aviation fuel tax return. The requirements related to the return shall be as otherwise provided in this Section. Notwithstanding any other provisions of this Act to the contrary, retailers selling aviation fuel shall file all aviation fuel tax returns and shall make all aviation fuel tax payments by electronic means in the manner and form required by the Department. For purposes of this Section, "aviation fuel" means jet fuel and aviation gasoline.

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.

Notwithstanding any other provision of this Act to the contrary, retailers subject to tax on cannabis shall file all cannabis tax returns and shall make all cannabis tax payments by electronic means in the manner and form required by the Department.

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, except as otherwise provided in this Section, 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.

In addition, with respect to motor vehicles, watercraft, aircraft, and trailers that are required to be registered with an agency of this State, every person who is engaged in the business of leasing or renting such items and who, in connection with such business, sells any such item to a retailer for the purpose of resale is, notwithstanding any other provision of this Section to the contrary, authorized to meet the return-filing requirement of this Act by reporting the transfer of all the aircraft, watercraft, motor vehicles, or trailers transferred for resale during a month to the Department on the same uniform invoice-transaction reporting return form on or before the 20th of the month following the month in which the transfer takes place. Notwithstanding any other provision of this Act to the contrary, all returns filed under this paragraph must be filed by electronic means in the manner and form as required by the Department.

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 vendor's 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.

On and after January 1, 2025, with respect to the lease of trailers, other than semitrailers as defined in Section 1-187 of the Illinois Vehicle Code, that are required to be registered with an agency of this State and that are subject to the tax on lease receipts under this Act, notwithstanding any other provision of this Act to the contrary, for the purpose of reporting and paying tax under this Act on those lease receipts, lessors shall file returns in addition to and separate from the transaction reporting return. Lessors shall file those lease returns and make payment to the Department by electronic means on or before the 20th day of each month following the month, quarter, or year, as applicable, in which lease receipts were received. All lease receipts received by the lessor from the lease of those trailers during the same reporting period shall be reported and tax shall be paid on a single return form to be prescribed by the Department.

Refunds made by the seller during the preceding return period to purchasers, on account of tangible personal property returned to the seller, 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. On and after January 1, 2021, a certified service provider, as defined in the Leveling the Playing Field for Illinois Retail Act, filing the return under this Section on behalf of a remote retailer shall, at the time of such return, pay to the Department the amount of tax imposed by this Act less a discount of 1.75%. A remote retailer using a certified service provider to file a return on its behalf, as provided in the Leveling the Playing Field for Illinois Retail Act, is not eligible for the discount. Beginning with returns due on or after January 1, 2025, the vendor's discount allowed in this Section, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act, including any local tax administered by the Department and reported on the same return, shall not exceed $1,000 per month in the aggregate for returns other than transaction returns filed during the month. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 1% rate but for the 0% rate imposed under Public Act 102-700. When determining the discount allowed under this Section, retailers shall include the amount of tax that would have been due at the 6.25% rate but for the 1.25% rate imposed on sales tax holiday items under Public Act 102-700. The discount under this Section is not allowed for the 1.25% portion of taxes paid on aviation fuel that is subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made pursuant to Section 2d of this Act shall be included in the amount on which such 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, but, beginning with returns due on or after January 1, 2025, the vendor's discount allowed under this Section and the Use Tax Act, including any local tax administered by the Department and reported on the same transaction return, shall not exceed $1,000 per month for all transaction returns filed during the month. The discount allowed under this Section is allowed only for

returns that are filed in the manner required by this Act. 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. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 0% in Public Act 102-700 on food for human consumption that is to be consumed off the

premises where it is sold (other than alcoholic beverages, food consisting of or infused with adult use cannabis, soft drinks, and food that has been prepared for immediate consumption) had not occurred. For quarter monthly payments due under this paragraph on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 0% in Public Act 102-700 had not occurred. Quarter monthly payment status shall be determined under this paragraph as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. For quarter monthly payments due on or after July 1, 2023 and through June 30, 2024, "25% of the taxpayer's liability for the same calendar month of the preceding year" shall be determined as if the rate reduction to 1.25% in Public Act 102-700 on sales tax holiday items had not occurred. 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), 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%~~ vendor's discount shall be reduced, if necessary, to reflect 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 for 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 imposed under this Act.

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 other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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. If, in any month, the tax on sales tax holiday items, as defined in Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 20% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the County and Mass Transit District Fund.

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 other than aviation fuel sold on or after December 1, 2019. This exception for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

For aviation fuel sold on or after December 1, 2019, each month the Department shall pay into the State Aviation Program Fund 20% of the net revenue realized for the preceding month from the 6.25% general rate on the selling price of aviation fuel, less an amount estimated by the Department to be required for refunds of the 20% portion of the tax on aviation fuel under this Act, which amount shall be deposited into the Aviation Fuel Sales Tax Refund Fund. The Department shall only pay moneys into the State Aviation Program Fund and the Aviation Fuel Sales Tax Refund Fund under this Act for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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. If, in any month, the tax on sales tax holiday items, as defined in Section 2-8, is imposed at the rate of 1.25%, then the Department shall pay 80% of the net revenue realized for that month from the 1.25% rate on the selling price of sales tax holiday items into the Local Government Tax Fund.

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", 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	300,000,000
2022	300,000,000
2023	300,000,000
2024	300,000,000
2025	300,000,000
2026	300,000,000
2027	375,000,000
2028	375,000,000
2029	375,000,000
2030	375,000,000
2031	375,000,000
2032	375,000,000
2033	375,000,000
2034	375,000,000
2035	375,000,000
2036 and	450,000,000

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 Capital Projects Fund, the Clean Air Act Permit Fund, the Build Illinois Fund, and the McCormick Place Expansion Project Fund pursuant to the preceding paragraphs or in any amendments thereto hereafter enacted, for aviation fuel sold on or after December 1, 2019, the Department shall each month deposit into the Aviation Fuel Sales Tax Refund Fund an amount estimated by the Department to be required for refunds of the 80% portion of the tax on aviation fuel under this Act. The Department shall only deposit moneys into the Aviation Fuel Sales Tax Refund Fund under this paragraph for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

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, the McCormick Place Expansion Project Fund, and the Illinois Tax Increment 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), 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.

Subject to payments of amounts into the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, the Energy Infrastructure Fund, and the Tax Compliance and Administration Fund as provided in this Section, beginning on July 1, 2018 the Department shall pay each month into the Downstate Public Transportation Fund the moneys required to be so paid under Section 2-3 of the Downstate Public Transportation Act.

Subject to successful execution and delivery of a public-private agreement between the public agency and private entity and completion of the civic build, beginning on July 1, 2023, 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, the Department shall deposit the following specified deposits in the aggregate from collections under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, as required under Section 8.25g of the State Finance Act for distribution consistent with the Public-Private Partnership for Civic and Transit Infrastructure Project Act. The moneys received by the Department pursuant to this Act and required to be deposited into the Civic and Transit Infrastructure Fund are subject to the pledge, claim and charge set forth in Section 25-55 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act. As used in this paragraph, "civic build", "private entity", "public-private agreement", and "public agency" have the meanings provided in Section 25-10 of the Public-Private Partnership for Civic and Transit Infrastructure Project Act.

Fiscal Year ..... Total Deposit

2024 ..... $200,000,000
2025 ..... $206,000,000
2026 ..... $212,200,000
2027 ..... $218,500,000
2028 ..... $225,100,000
2029 ..... $288,700,000
2030 ..... $298,900,000
2031 ..... $309,300,000
2032 ..... $320,100,000
2033 ..... $331,200,000
2034 ..... $341,200,000
2035 ..... $351,400,000
2036 ..... $361,900,000
2037 ..... $372,800,000
2038 ..... $384,000,000
2039 ..... $395,500,000
2040 ..... $407,400,000
2041 ..... $419,600,000
2042 ..... $432,200,000
2043 ..... $445,100,000

Beginning July 1, 2021 and until July 1, 2022, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 16% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2022 and until July 1, 2023, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 32% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2023 and until July 1, 2024, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 48% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning July 1, 2024 and until July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 64% of the net revenue realized from the taxes imposed on motor fuel and gasohol. Beginning on July 1, 2025, subject to the payment of amounts into the County and Mass Transit District Fund, the Local Government Tax Fund, the Build Illinois Fund, the McCormick Place Expansion Project Fund, the Illinois Tax Increment Fund, and the Tax Compliance and Administration Fund as provided in this Section, the Department shall pay each month into the Road Fund the amount estimated to represent 80% of the net revenue realized from the taxes imposed on motor fuel and gasohol. As used in this paragraph "motor fuel" has the meaning given to that term in Section 1.1 of the Motor Fuel Tax Law, and "gasohol" has the meaning given to that term in Section 3-40 of the Use Tax Act.

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, or 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 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 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. 102-634, eff. 8-27-21; 102-700, Article 60, Section 60-30, eff. 4-19-22; 102-700, Article 65, Section 65-10, eff. 4-19-22; 102-813, eff. 5-13-22; 102-1019, eff. 1-1-23; 103-9, eff. 6-7-23; 103-154, eff. 6-30-23; 103-363, eff. 7-28-23; 103-592, Article 75, Section 75-20, eff. 1-1-25; 103-592, Article 110, Section 110-20, eff. 6-7-24; 103-605, eff. 7-1-24; revised 10-16-24.)

Section 45. The Tobacco Products Tax Act of 1995 is amended by changing Section 10-20 as follows: (35 ILCS 143/10-20)

Sec. 10-20. Distributor's licenses. It shall be unlawful for any person to engage in business as a distributor of tobacco products within the meaning of this Act without first having obtained a license to do so from the Department. Application for that license shall be made to the Department in a form prescribed and furnished by the Department. Each applicant for a license shall furnish to the Department on a form, signed and verified by the applicant, the following information:

(1) The name of the applicant.

(2) The address of the location at which the applicant proposes to engage in business as a distributor of tobacco products.

(3) Other information the Department may reasonably require.

Each distributor, except for a distributor who is applying for a distributor's license under this Act for the first time or a distributor who, in the preceding year, had less than $50,000 of tax liability, shall also file with the Department a bond in an amount not to exceed (i) 3 times the amount of the distributor's average monthly tax liability or (ii) $50,000, whichever amount is lower, on a form to be approved by the Department. The Department shall fix the amount of the bond for each applicant, taking into consideration the amount of money expected to become due from the applicant under this Act. The amount of bond required by the Department shall be an amount that, in its opinion, will protect the State of Illinois against failure to pay the amount that may become due from the applicant under this Act. Except as otherwise provided in this Section, the bond, a reissue, or a substitute shall be kept in full force and effect during the entire period covered by the license. A separate application for license shall be made, and bond filed, for each place of business at which a person who is required to procure a distributor's license proposes to engage in business as a distributor under this Act.

The Department, upon receipt of an application and bond, if required, in proper form, shall issue to the applicant a license, in a form prescribed by the Department, which shall permit the applicant to whom it is issued to engage in business as a distributor at the place shown on his or her application. The license shall be issued by the Department without charge or cost to the applicant. No license issued under this Act is transferable or assignable. The license shall be conspicuously displayed in the place of business conducted by the licensee under the license.

Licenses issued by the Department under this Act shall be valid for a period not to exceed one year after issuance unless sooner revoked, canceled, or suspended as provided in this Act.

No license shall be issued to any person who is in default to the State of Illinois for moneys due under this Act or any other tax Act administered by the Department.

The Department shall discharge any surety and shall release and return any bond provided to it by a taxpayer under this Section within 90 days after:

(1) the taxpayer becomes a prior continuous compliance taxpayer; or

(2) the taxpayer has ceased to collect receipts on which the taxpayer is required to remit the tax under this Act 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.

For the purposes of item (2), the Department shall make a final determination of the taxpayer's outstanding tax liability as expeditiously as possible after the taxpayer's final tax return under this Act has been filed. If the Department will be unable to make such a final determination within 45 days after receiving the taxpayer's final tax return, then the Department shall notify the taxpayer within that 45-day period stating the reasons why it is unable to make the final determination within that 45-day period.

The Department may, in its discretion, upon application, authorize the payment of the tax imposed under Section 10-10 by any distributor or manufacturer not otherwise subject to the tax imposed under this Act who, to the satisfaction of the Department, furnishes adequate security to ensure payment of the tax. The distributor or manufacturer shall be issued, without charge, a license to remit the tax. When so authorized, it shall be the duty of the distributor or manufacturer to remit the tax imposed upon the wholesale price of tobacco products sold or otherwise disposed of to retailers or consumers located in this

State, in the same manner and subject to the same requirements as any other distributor or manufacturer licensed under this Act.

The Department may revoke, suspend, or cancel the license of a distributor of roll-your-own tobacco (as that term is used in Section 10 of the Tobacco Product Manufacturers' Escrow Act) under this Act if the tobacco product manufacturer, as defined in Section 10 of the Tobacco Product Manufacturers' Escrow Act, that made or sold the roll-your-own tobacco has failed to become a participating manufacturer, as defined in subdivision (a)(1) of Section 15 of the Tobacco Product Manufacturers' Escrow Act, or has failed to create a qualified escrow fund for any roll-your-own tobacco manufactured by the tobacco product manufacturer and sold in this State or otherwise failed to bring itself into compliance with subdivision (a)(2) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

Any applicant applying for a distributor's license after the applicant's distributor's license has been revoked by the Department shall also file a bond with the Department in an amount equal to 3 times the amount of the applicant's average monthly tax liability under this Act, as that average monthly tax liability was calculated immediately prior to the revocation of the applicant's distributor's license.

Any person aggrieved by any decision of the Department under this Section may, within 20 days after notice of that decision, protest and request a hearing, whereupon the Department must give notice to that person of the time and place fixed for the hearing and must hold a hearing in conformity with the provisions of this Act and then issue its final administrative decision in the matter to that person. In the absence of such a protest within 20 days, the Department's decision becomes final without any further determination being made or notice given.

(Source: P.A. 103-1001, eff. 8-9-24.)

Section 60. The Illinois Municipal Code is amended by changing Sections 8-11-1.1, 8-11-1.3, 8-11-1.4, and 8-11-1.5 as follows:

(65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

Sec. 8-11-1.1. Non-home rule municipalities; imposition of taxes.

(a) The corporate authorities of a non-home rule municipality may impose by ordinance or resolution the taxes authorized in Sections 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.

(b) (Blank).

(c) Until January 1, 1992, an ordinance or resolution imposing the tax of not more than 1% hereunder or discontinuing the same shall be adopted and a certified copy thereof, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of such tax, filed with the Department of Revenue, on or before the first day of June, whereupon the Department shall proceed to administer and enforce the additional tax or to discontinue the tax, as the case may be, as of the first day of September next following such adoption and filing.

Beginning January 1, 1992 and through December 31, 1992, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of July, whereupon the Department shall proceed to administer and enforce this Section as of the first day of October next following such adoption and filing.

Beginning January 1, 1993, and through September 30, 2002, an ordinance or resolution imposing or discontinuing the tax hereunder shall be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following such adoption and filing.

Beginning October 1, 2002, and through December 31, 2013, an ordinance or resolution imposing or discontinuing the tax under this Section or effecting a change in the rate of tax must either (i) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy of the ordinance or resolution filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

If ~~Beginning January 1, 2014, if~~ an ordinance or resolution imposing the tax under this Section, discontinuing the tax under this Section, or effecting a change in the rate of tax under this Section is adopted, a certified copy thereof shall be filed with the Department of Revenue, either (i) on or before the first day of April ~~May~~, whereupon the Department shall proceed to administer and enforce this Section as of the first day of July next following the adoption and filing; or (ii) on or before the first day of October,

whereupon the Department shall proceed to administer and enforce this Section as of the first day of January next following the adoption and filing.

Notwithstanding any provision in this Section to the contrary, if, in a non-home rule municipality with more than 150,000 but fewer than 200,000 inhabitants, as determined by the last preceding federal decennial census, an ordinance or resolution under this Section imposes or discontinues a tax or changes the tax rate as of July 1, 2007, then that ordinance or resolution, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of the tax, must be adopted and a certified copy of that ordinance or resolution must be filed with the Department on or before May 15, 2007, whereupon the Department shall proceed to administer and enforce this Section as of July 1, 2007.

Notwithstanding any provision in this Section to the contrary, if, in a non-home rule municipality with more than 6,500 but fewer than 7,000 inhabitants, as determined by the last preceding federal decennial census, an ordinance or resolution under this Section imposes or discontinues a tax or changes the tax rate on or before May 20, 2009, then that ordinance or resolution, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of the tax, must be adopted and a certified copy of that ordinance or resolution must be filed with the Department on or before May 20, 2009, whereupon the Department shall proceed to administer and enforce this Section as of July 1, 2009.

A non-home rule municipality may file a certified copy of an ordinance or resolution with the Department of Revenue, as required under this Section, only after October 2, 2000.

The tax authorized by this Section may not be more than 1% and may be imposed only in 1/4% increments.

(Source: P.A. 103-781, eff. 8-5-24.)

(65 ILCS 5/8-11-1.3) (from Ch. 24, par. 8-11-1.3)

(Text of Section before amendment by P.A. 103-592)

Sec. 8-11-1.3. Non-Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose, by ordinance or resolution adopted in the manner described in Section 8-11-1.1, a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality. If imposed, the tax shall be imposed on the gross receipts from such sales made in the course of such business. The proceeds of the tax may be used for ~~expenditure on~~ public infrastructure or for property tax relief or both, as defined in Section 8-11-1.2 ~~if approved by referendum as provided in Section 8-11-1.1, of the gross receipts from such sales made in the course of such business~~. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057) and before August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the ~~a~~ non-home rule municipality may, until January 1, 2031 ~~July 1, 2030~~, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. If the tax is approved by an ordinance or resolution adopted on or after August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the non-home rule municipality may, until January 1, 2031, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act (or at the 0% rate imposed under this amendatory Act of the 102nd General Assembly). Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act. For purposes of this Section, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit such retailer to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to

determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.4 of this Code.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the non-home rule municipal retailers' occupation tax fund or the Local Government Aviation Trust Fund, as appropriate.

Except as otherwise provided, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the Non-Home Rule Municipal Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Section for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other 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 Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

The Department of Revenue shall implement Public Act 91-649 so as to collect the tax on and after January 1, 2002.

As used in this Section, "municipal" and "municipality" mean a city, village, or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the Non-Home Rule Municipal Retailers' Occupation Tax Act.

(Source: P.A. 101-10, eff. 6-5-19; 101-47, eff. 1-1-20; 101-81, eff. 7-12-19; 101-604, eff. 12-13-19; 102-700, eff. 4-19-22.)

(Text of Section after amendment by P.A. 103-592)

Sec. 8-11-1.3. Non-Home Rule Municipal Retailers' Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose, by ordinance or resolution adopted in the manner described in Section 8-11-1.1, a tax upon all persons engaged in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's Government, at retail in the municipality. If imposed, the tax shall be imposed on the gross receipts from such sales made in the course of such business. The proceeds of the tax may be used for ~~expenditure on~~ public infrastructure or for property tax relief or both, as defined in Section 8-11-1.2 ~~if approved by referendum as provided in Section 8-11-1.1, of the gross receipts from such sales made in the course of such business~~. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057) and before August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the ~~a~~ non-home rule municipality may, until January 1, 2031 ~~July 1, 2030~~, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. If the tax is approved by an ordinance or resolution adopted on or after August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the non-home rule municipality may, until January 1, 2031, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Retailers' Occupation Tax Act (or at the 0% rate imposed under this amendatory Act of the 102nd General Assembly). Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act. For purposes of this Section, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit such retailer to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda, arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section, the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the

same modes of procedure, as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c, 3 (except as to the disposition of taxes and penalties collected, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 12 and 13 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.4 of this Code.

If, on January 1, 2025, a unit of local government has in effect a tax under this Section, or if, after January 1, 2025, a unit of local government imposes a tax under this Section, then that tax applies to leases of tangible personal property in effect, entered into, or renewed on or after that date in the same manner as the tax under this Section and in accordance with the changes made by this amendatory Act of the 103rd General Assembly.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their seller's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which sellers are required to collect under the Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the non-home rule municipal retailers' occupation tax fund or the Local Government Aviation Trust Fund, as appropriate.

Except as otherwise provided, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the Non-Home Rule Municipal Retailers' Occupation Tax Fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Section for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which retailers have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts which were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amount which the Department determines is necessary to offset any amounts which were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

For the purpose of determining the local governmental unit whose tax is applicable, a retail sale, by a producer of coal or other mineral mined in Illinois, is a sale at retail at the place where the coal or other

mineral mined in Illinois is extracted from the earth. This paragraph does not apply to coal or other 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 Federal Constitution as a sale in interstate or foreign commerce.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

When certifying the amount of a monthly disbursement to a municipality under this Section, the Department shall increase or decrease such amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

The Department of Revenue shall implement Public Act 91-649 so as to collect the tax on and after January 1, 2002.

As used in this Section, "municipal" and "municipality" mean a city, village, or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the Non-Home Rule Municipal Retailers' Occupation Tax Act.

(Source: P.A. 102-700, eff. 4-19-22; 103-592, eff. 1-1-25.)

(65 ILCS 5/8-11-1.4) (from Ch. 24, par. 8-11-1.4)

(Text of Section before amendment by P.A. 103-592)

Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose, by ordinance or resolution adopted in the manner described in Section 8-11-1.1, a tax upon all persons engaged~~,~~ in the ~~such~~ municipality~~,~~ in the business of making sales of service. If imposed, the tax shall be imposed on the selling price of all tangible personal property transferred by such servicemen, either in the form of tangible personal property or in the form of real estate, as an incident to a sale of service. The proceeds of the tax may be used for ~~expenditure on~~ public infrastructure or for property tax relief or both, as defined in Section 8-11-1.2 ~~if approved by referendum as provided in Section 8-11-1.1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service~~. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057) and before August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the ~~a~~ non-home rule municipality may, until January 1, 2031 ~~December 31, 2030~~, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. If the tax is approved by an ordinance or resolution adopted on or after August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the non-home rule municipality may, until January 1, 2031, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act (or at the 0% rate imposed under this amendatory Act of the 102nd General Assembly). Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act. For purposes of this Section, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges,

immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.3 of this Code.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the municipal retailers' occupation tax fund or the Local Government Aviation Trust Fund, as appropriate.

Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the municipal retailers' occupation tax fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Section for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, the General Revenue Fund, and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

The Department of Revenue shall implement Public Act 91-649 so as to collect the tax on and after January 1, 2002.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

As used in this Section, "municipal" or "municipality" means or refers to a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Non-Home Rule Municipal Service Occupation Tax Act".

(Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23.)

(Text of Section after amendment by P.A. 103-592)

Sec. 8-11-1.4. Non-Home Rule Municipal Service Occupation Tax Act. The corporate authorities of a non-home rule municipality may impose, by ordinance or resolution adopted in the manner described in Section 8-11-1.1, a tax upon all persons engaged~~,~~ in the ~~such~~ municipality~~,~~ in the business of making sales of service. If imposed, the tax shall be imposed on the selling price of all tangible personal property transferred by such servicemen, either in the form of tangible personal property or in the form of real estate, as an incident to a sale of service. The proceeds of the tax may be used for ~~expenditure on~~ public infrastructure or for property tax relief or both, as defined in Section 8-11-1.2 ~~if approved by referendum as provided in Section 8-11-1.1, of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service~~. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057) and before August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of a non-home rule municipality may, until January 1, 2031 ~~December 31, 2030~~, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. If the tax is approved by an ordinance or resolution adopted on or after August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the non-home rule municipality may, until January 1, 2031, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. The tax may not be imposed on tangible personal property taxed at the 1% rate under the Service Occupation Tax Act (or at the 0% rate imposed under this amendatory Act of the 102nd General Assembly). Beginning December 1, 2019, this tax is not imposed on sales of aviation fuel unless the tax revenue is expended for airport-related purposes. If a municipality does not have an airport-related purpose to which it dedicates aviation fuel tax revenue, then aviation fuel is excluded from the tax. Each municipality must comply with the certification requirements for airport-related purposes under Section 2-22 of the Retailers' Occupation Tax Act. For purposes of this Section, "airport-related purposes" has the meaning ascribed in Section 6z-20.2 of the State Finance Act. This exclusion for aviation fuel only applies for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality. The tax imposed by a municipality pursuant to this Section and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the State Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this Section without registering separately with the Department under such ordinance or resolution or under this Section. The Department shall have full power to administer and enforce this Section; to collect all taxes and penalties due hereunder; to dispose of taxes and penalties so collected in the manner hereinafter provided, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty hereunder. In the administration of, and compliance with, this Section the Department and persons who are subject to this Section shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties and definitions of terms, and employ the same modes of procedure, as are prescribed in Sections 1a-1, 2, 2a, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the taxing municipality), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the taxing municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this municipal tax may not be taken against any State tax, and except that the retailer's discount is not allowed for taxes paid on aviation fuel that are subject to the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any

reference to the State shall mean the taxing municipality), the first paragraph of Section 15, 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

No municipality may impose a tax under this Section unless the municipality also imposes a tax at the same rate under Section 8-11-1.3 of this Code.

If, on January 1, 2025, a unit of local government has in effect a tax under this Section, or if, after January 1, 2025, a unit of local government imposes a tax under this Section, then that tax applies to leases of tangible personal property in effect, entered into, or renewed on or after that date in the same manner as the tax under this Section and in accordance with the changes made by this amendatory Act of the 103rd General Assembly.

Persons subject to any tax imposed pursuant to the authority granted in this Section may reimburse themselves for their serviceman's tax liability hereunder by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax which servicemen are authorized to collect under the Service Use Tax Act, pursuant to such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this Section to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the municipal retailers' occupation tax fund or the Local Government Aviation Trust Fund, as appropriate.

Except as otherwise provided in this paragraph, the Department shall forthwith pay over to the State Treasurer, ex officio, as trustee, all taxes and penalties collected hereunder for deposit into the municipal retailers' occupation tax fund. Taxes and penalties collected on aviation fuel sold on or after December 1, 2019, shall be immediately paid over by the Department to the State Treasurer, ex officio, as trustee, for deposit into the Local Government Aviation Trust Fund. The Department shall only pay moneys into the Local Government Aviation Trust Fund under this Section for so long as the revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the municipality.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this Section during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities, the municipalities to be those from which suppliers and servicemen have paid taxes or penalties hereunder to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda and not including taxes and penalties collected on aviation fuel sold on or after December 1, 2019) collected hereunder during the second preceding calendar month by the Department, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund, less 1.5% of the remainder, which the Department shall transfer into the Tax Compliance and Administration Fund. The Department, at the time of each monthly disbursement to the municipalities, shall prepare and certify to the State Comptroller the amount to be transferred into the Tax Compliance and Administration Fund under this Section. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, the General Revenue Fund, and the Tax Compliance and Administration Fund provided for in this Section to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification.

The Department of Revenue shall implement Public Act 91-649 so as to collect the tax on and after January 1, 2002.

Nothing in this Section shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the constitution of the United States may not be made the subject of taxation by this State.

As used in this Section, "municipal" or "municipality" means or refers to a city, village or incorporated town, including an incorporated town which has superseded a civil township.

This Section shall be known and may be cited as the "Non-Home Rule Municipal Service Occupation Tax Act".

(Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23; 103-592, eff. 1-1-25.)

(65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. The corporate authorities of a non-home rule municipality may impose, by ordinance or resolution adopted in the manner described in Section 8-11-1.1, a tax upon the privilege of using, in such municipality, any item of tangible personal property which is purchased at retail from a retailer~~,~~ and which is titled or registered with an agency of this State's government. If imposed, the tax shall be ~~,~~ based on the selling price of such tangible personal property, as "selling price" is defined in the Use Tax Act. The proceeds of the tax may be used ~~,~~ for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2~~, if approved by referendum as provided in Section 8-11-1.1~~. If the tax is approved by referendum on or after July 14, 2010 (the effective date of Public Act 96-1057) and before August 5, 2024 (the effective date of Public Act 103-781) ~~this amendatory Act of the 96th General Assembly~~, the corporate authorities of a non-home rule municipality may, until January 1, 2031 ~~December 31, 2030~~, use the proceeds of the tax for expenditure on municipal operations, in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. If the tax is imposed by ordinance or resolution on or after August 5, 2024 (the effective date of Public Act 103-781), the corporate authorities of the non-home rule municipality may, until January 1, 2031, use the proceeds of the tax for expenditure on municipal operations in addition to or in lieu of any expenditure on public infrastructure or for property tax relief. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. Such tax shall be collected from persons whose Illinois address for title or registration purposes is given as being in such municipality. Such tax shall be collected by the municipality imposing such tax. A non-home rule municipality may not impose and collect the tax prior to January 1, 2002.

This Section shall be known and may be cited as the "Non-Home Rule Municipal Use Tax Act".

(Source: P.A. 103-9, eff. 6-7-23.)

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

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 BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Villanueva, **House Bill No. 4636** 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 47; NAYS 8.

The following voted in the affirmative:

Belt	Fine	Lewis	Sims
Bryant	Glowiak Hilton	Lightford	Stadelman
Castro	Halpin	Loughran Cappel	Toro
Cervantes	Harris, N.	Martwick	Turner, D.
Collins	Harriss, E.	McConchie	Turner, S.

Cunningham	Hastings	Morrison	Ventura
Curran	Holmes	Murphy	Villa
DeWitte	Hunter	Peters	Villanueva
Edly-Allen	Johnson	Porfirio	Villivalam
Ellman	Jones, E.	Preston	Walker
Faraci	Joyce	Rezin	Mr. President
Feigenholtz	Koehler	Simmons	

The following voted in the negative:

Anderson	McClure	Tracy
Bennett	Rose	Wilcox
Chesney	Syverson	

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 in the Senate Amendment adopted thereto.

COMMITTEE MEETING ANNOUNCEMENTS

The Chair announced the following committee to meet at 1:00 o'clock p.m.:

Executive in Room 212

The Chair announced the following committee to meet at 3:00 o'clock p.m.:

Health and Human Services in Room 400

At the hour of 12:30 o'clock p.m., the Chair announced that the Senate stands at recess subject to the call of the Chair.

AFTER RECESS

At the hour of 4:14 o'clock p.m., the Senate resumed consideration of business.
Senator Koehler, presiding.

PRESENTATION OF CELEBRATION OF LIFE RESOLUTION

SENATE RESOLUTION NO. 1306

Offered by Senator Tracy and all Senators:
Mourns the death of Thomas L. "Tom" Tracy of Kirkwood, Missouri, formerly of Mt. Sterling.

By unanimous consent, the foregoing resolution was referred to the Resolutions Consent Calendar.

REPORTS FROM STANDING COMMITTEES

Senator Castro, Chair of the Committee on Executive, to which was referred the following Senate floor amendment, reported that the Committee recommends do adopt:

Senate Amendment No. 1 to Senate Bill 507

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

Senator Castro, Chair of the Committee on Executive, to which was referred **House Bills Numbered 793 and 5164**, reported the same back with the recommendation that the bills do pass.

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

Senator Morrison, Chair of the Committee on Health and Human Services, to which was referred the following Senate floor amendment, reported that the Committee recommends do adopt:

Senate Amendment No. 1 to House Bill 814

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

MESSAGES FROM THE HOUSE

A message from the House by

Mr. Hollman, Clerk:

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

SENATE BILL NO. 688

A bill for AN ACT concerning local government.

Together with the following amendments which are attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:

House Amendment No. 2 to SENATE BILL NO. 688

House Amendment No. 3 to SENATE BILL NO. 688

Passed the House, as amended, November 20, 2024.

JOHN W. HOLLMAN, Clerk of the House

AMENDMENT NO. 2 TO SENATE BILL 688

AMENDMENT NO. 2 . Amend Senate Bill 688 by replacing everything after the enacting clause with the following:

"Section 5. The Local Government Professional Services Selection Act is amended by changing Section 0.01 as follows:

(50 ILCS 510/0.01) (from Ch. 85, par. 6400)

Sec. 0.01. Short title. This Act may be cited as the ~~the~~ Local Government Professional Services Selection Act.

(Source: P.A. 86-1324.)".

AMENDMENT NO. 3 TO SENATE BILL 688

AMENDMENT NO. 3 . Amend Senate Bill 688, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Code of Civil Procedure is amended by changing Section 2-202 as follows:

(735 ILCS 5/2-202) (from Ch. 110, par. 2-202)

Sec. 2-202. Persons authorized to serve process; place of service; failure to make return.

(a) Process shall be served by a sheriff, or if the sheriff is disqualified, by a coroner of some county of the State. In matters where the county or State is an interested party, process may be served by a special investigator appointed by the State's Attorney of the county, as defined in Section 3-9005 of the Counties Code. A sheriff of a county with a population of less than 2,000,000 may employ civilian personnel to serve process. Process in any county may be served without special appointment by a person who is licensed or registered as a private detective under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004 or by a registered employee of a private detective agency certified under that Act. A private detective or licensed employee must supply the sheriff of any county in which he

serves process with a copy of his license or certificate; however, the failure of a person to supply the copy shall not in any way impair the validity of process served by the person. The court may, in its discretion upon motion, order service to be made by a private person over 18 years of age and not a party to the action. It is not necessary that service be made by a sheriff or coroner of the county in which service is made. If served or sought to be served by a sheriff or coroner, he or she shall endorse his or her return thereon, and if by a private person the return shall be by affidavit.

(a-3) In a county of 3,000,000 or more, any person who is licensed or registered as a private detective under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004 or by a registered employee of a private detective agency certified under that Act and hired to serve any summons originating in such county in the State shall pay ~~remit~~ $5 of each service fee, as established under Section 4-12001 of the Counties Code, to be remitted to the county sheriff. Payment of the $5 fee shall be made to the clerk of the court by the plaintiff at the time of filing the summons and complaint or when an alias summons issues. A private detective or registered employee of a private detective agency that is hired to serve summons or alias summons shall deduct $5 from the bill tendered to the party who paid the $5 fee to the clerk of the court on behalf of the private detective or registered employee of a private detective agency. If the party seeking to serve a summons or alias summons utilizes the county sheriff, the county sheriff shall deduct $5 from the total cost of service charged to the party. Any fees paid to the clerk of the court under this subsection shall be remitted to the county sheriff.

(a-5) A private detective or private detective agency shall send, one time only, a copy of his, her, or its individual private detective license or private detective agency certificate to the county sheriff in each county in which the detective or detective agency or his, her, or its employees serve process, regardless of the size of the population of the county. As long as the license or certificate is valid and meets the requirements of the Department of Financial and Professional Regulation, a new copy of the current license or certificate need not be sent to the sheriff. A private detective agency shall maintain a list of its registered employees. Registered employees shall consist of:

(1) an employee who works for the agency holding a valid Permanent Employee Registration Card;

(2) a person who has applied for a Permanent Employee Registration Card, has had his or her fingerprints processed and cleared by the Illinois State Police and the FBI, and as to whom the Department of Financial and Professional Regulation website shows that the person's application for a Permanent Employee Registration Card is pending;

(3) a person employed by a private detective agency who is exempt from a Permanent Employee Registration Card requirement because the person is a current peace officer; and

(4) a private detective who works for a private detective agency as an employee.

A detective agency shall maintain this list and forward it to any sheriff's department that requests this list within 5 business days after the receipt of the request.

(b) Summons may be served upon the defendants wherever they may be found in the State, by any person authorized to serve process. An officer may serve summons in his or her official capacity outside his or her county, but fees for mileage outside the county of the officer cannot be taxed as costs. The person serving the process in a foreign county may make return by mail.

(c) If any sheriff, coroner, or other person to whom any process is delivered, neglects or refuses to make return of the same, the plaintiff may petition the court to enter a rule requiring the sheriff, coroner, or other person, to make return of the process on a day to be fixed by the court, or to show cause on that day why that person should not be attached for contempt of the court. The plaintiff shall then cause a written notice of the rule to be served on the sheriff, coroner, or other person. If good and sufficient cause be not shown to excuse the officer or other person, the court shall adjudge him or her guilty of a contempt, and shall impose punishment as in other cases of contempt.

(d) Except as provided in Sections 1-19, 3-17, 4-14, and 5-252 of the Juvenile Court Act of 1987, if process is served by a sheriff, coroner, or special investigator appointed by the State's Attorney, the court may tax the fee of the sheriff, coroner, or State's Attorney's special investigator as costs in the proceeding. If process is served by a private person or entity, the court may establish a fee therefor and tax such fee as costs in the proceedings.

(e) In addition to the powers stated in Section 8.1a of the Housing Authorities Act, in counties with a population of 3,000,000 or more inhabitants, members of a housing authority police force may serve process for eviction actions commenced by that housing authority and may execute eviction orders for that housing authority.

(f) In counties with a population of 3,000,000 or more, process may be served, with special appointment by the court, by a private process server or a law enforcement agency other than the county sheriff in proceedings instituted under Article IX of this Code as a result of a lessor or lessor's assignee declaring a lease void pursuant to Section 11 of the Controlled Substance and Cannabis Nuisance Act.
(Source: P.A. 102-538, eff. 8-20-21; 103-379, eff. 7-28-23; 103-671, eff. 1-1-25.)

Section 99. Effective date. This Act takes effect January 1, 2025.".

Under the rules, the foregoing **Senate Bill No. 688**, with House Amendments numbered 2 and 3, was referred to the Secretary's Desk.

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

SENATE BILL NO. 3410

A bill for AN ACT concerning State government.
Together with the following amendments which are attached, in the adoption of which I am instructed to ask the concurrence of the Senate, to-wit:
House Amendment No. 1 to SENATE BILL NO. 3410
House Amendment No. 2 to SENATE BILL NO. 3410
Passed the House, as amended, November 20, 2024.

JOHN W. HOLLMAN, Clerk of the House

AMENDMENT NO. 1 TO SENATE BILL 3410

AMENDMENT NO. 1 . Amend Senate Bill 3410 by replacing everything after the enacting clause with the following:

"Section 5. The Substance Use Disorder Act is amended by changing Section 5-24 as follows:
(20 ILCS 301/5-24)
Sec. 5-24. Opiate prescriptions; educational materials. The ~~The~~ Department shall develop educational materials to educate holders of opiate prescriptions about the dangers of children and teens gaining access to these medications. The materials shall include information regarding the means by which the abuse of opiate prescriptions can lead to the illegal use of heroin. The Department shall also develop a method of distribution for such educational materials.
(Source: P.A. 99-480, eff. 9-9-15.)".

AMENDMENT NO. 2 TO SENATE BILL 3410

AMENDMENT NO. 2 . Amend Senate Bill 3410, AS AMENDED, by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Administrative Procedure Act is amended by changing Sections 5-45.56 and 5-45.57 as follows:
(5 ILCS 100/5-45.56)
(Section scheduled to be repealed on June 5, 2025)
Sec. 5-45.56. Emergency rulemaking; Illinois Public Aid Code. To provide for the expeditious and timely implementation of the changes made to the Illinois Public Aid Code by this amendatory Act of the 103rd General Assembly, emergency rules implementing the changes made to that Code by this amendatory Act of the 103rd General Assembly may be adopted in accordance with Section 5-45 by the Department of Healthcare and Family Services, the Department of Human Services, or other departments essential to the implementation of the changes. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.
This Section is repealed on June 5, 2026 ~~one year after the effective date of this Section~~.
(Source: P.A. 103-588, eff. 6-5-24.)
(5 ILCS 100/5-45.57)
(Section scheduled to be repealed on June 5, 2025)

Sec. 5-45.57. Emergency rulemaking; rate increase for direct support personnel and all frontline personnel. To provide for the expeditious and timely implementation of the changes made to Section 74 of the Mental Health and Developmental Disabilities Administrative Act by this amendatory Act of the 103rd General Assembly, emergency rules implementing the changes made to Section 74 of the Mental Health and Developmental Disabilities Administrative Act by this amendatory Act of the 103rd General Assembly may be adopted in accordance with Section 5-45 by the Department of Human Services. The adoption of emergency rules authorized by Section 5-45 and this Section is deemed to be necessary for the public interest, safety, and welfare.

This Section is repealed on June 5, 2026 ~~one year after the effective date of this Section~~.

(Source: P.A. 103-588, eff. 6-5-24.)

Section 10. The Illinois Act on the Aging is amended by changing Sections 7.09 and 8.10 as follows:

(20 ILCS 105/7.09) (from Ch. 23, par. 6107.09)

Sec. 7.09. The Council shall have the following powers and duties:

(1) review and comment upon reports of the Department to the Governor and the General Assembly;

(2) prepare and submit to the Governor, the General Assembly and the Director an annual report evaluating the level and quality of all programs, services and facilities provided to the aging by State agencies;

(3) review and comment upon the comprehensive state plan prepared by the Department;

(4) review and comment upon disbursements by the Department of public funds to private agencies;

(5) recommend candidates to the Governor for appointment as Director of the Department;

(6) consult with the Director regarding the operations of the Department; and

(7) review and support implementation of the Commission's recommendations as identified in the Commission's final report ~~Second Report~~, which shall be issued no later than March 30, 2026 ~~2025~~.

The requirement for reporting to the General Assembly shall be satisfied by filing copies of the report as required by Section 3.1 of the General Assembly Organization Act, and filing such additional copies with the State Government Report Distribution Center for the General Assembly as is required under paragraph (t) of Section 7 of the State Library Act.

(Source: P.A. 102-885, eff. 5-16-22.)

(20 ILCS 105/8.10)

(Section scheduled to be repealed on May 16, 2025)

Sec. 8.10. The Illinois Commission on LGBTQ Aging.

(a) Commission purpose. The Commission is created to investigate, analyze, and study the health, housing, financial, psychosocial, home-and-community-based services, assisted living, and long-term care needs of LGBTQ older adults and their caregivers. The Commission shall make recommendations to improve access to benefits, services, and supports for LGBTQ older adults and their caregivers. The Commission, in formulating its recommendations, shall take into account the best policies and practices in other states and jurisdictions. Specifically, the Commission shall:

(1) Examine the impact of State and local laws, policies, and regulations on LGBTQ older adults and make recommendations to ensure equitable access, treatment, care and benefits, and overall quality of life.

(2) Examine best practices for increasing access, reducing isolation, preventing abuse and exploitation, promoting independence and self-determination, strengthening caregiving, eliminating disparities, and improving overall quality of life for LGBTQ older adults.

(3) Examine the impact of race, ethnicity, sex assigned at birth, socioeconomic status, disability, sexual orientation, gender identity, and other characteristics on access to services for LGBTQ older adults and make recommendations to ensure equitable access, treatment, care, and benefits and overall quality of life.

(4) Examine the experiences and needs of LGBTQ older adults living with HIV/AIDS and make recommendations to ensure equitable access, treatment, care, benefits, and overall quality of life.

(5) Examine strategies to increase provider awareness of the needs of LGBTQ older adults and their caregivers and to improve the competence of and access to treatment, services, and ongoing care, including preventive care.

(6) Examine the feasibility of developing statewide training curricula to improve provider competency in the delivery of culturally responsive health, housing, and long-term support services to LGBTQ older adults and their caregivers.

(7) Assess the funding and programming needed to enhance services to the growing population of LGBTQ older adults.

(8) Examine whether certain policies and practices, or the absence thereof, promote the premature admission of LGBTQ older adults to institutional care, and examine whether potential cost-savings exist for LGBTQ older adults as a result of providing lower cost and culturally responsive home and community-based alternatives to institutional care.

(9) Examine outreach protocols to reduce apprehension among LGBTQ older adults and caregivers of utilizing mainstream providers.

(10) Evaluate the implementation status of Public Act 101-325.

(11) Evaluate the implementation status of Public Act 102-543, examine statewide strategies for the collection of sexual orientation and gender identity data and the impact of these strategies on the provision of services to LGBTQ older adults, and conduct a statewide survey designed to approximate the number of LGBTQ older adults in the State and collect demographic information (if resources allow for the implementation of a survey instrument).

(b) Commission members.

(1) The Commission shall include at least all of the following persons who must be appointed by the Governor within 60 days after the effective date of this amendatory Act of the 102nd General Assembly:

(A) one member from a statewide organization that advocates for older adults;

(B) one member from a national organization that advocates for LGBTQ older adults;

(C) one member from a community-based, multi-site healthcare organization founded to serve LGBTQ people;

(D) the director of senior services from a community center serving LGBTQ people, or the director's designee;

(E) one member from an HIV/AIDS service organization;

(F) one member from an organization that is a project incubator and think tank that is focused on action that leads to improved outcomes and opportunities for LGBTQ communities;

(G) one member from a labor organization that provides care and services for older adults in long-term care facilities;

(H) one member from a statewide association representing long-term care facilities;

(I) 5 members from organizations that serve Black, Asian-American, Pacific Islander, Indigenous, or Latinx LGBTQ people;

(J) one member from a statewide organization for people with disabilities; and

(K) 10 LGBTQ older adults, including at least:

(i) 3 members who are transgender or gender-expansive individuals;

(ii) 2 members who are older adults living with HIV;

(iii) one member who is Two-Spirit;

(iv) one member who is an African-American or Black individual;

(v) one member who is a Latinx individual;

(vi) one member who is an Asian-American or Pacific Islander individual; and

(vii) one member who is an ethnically diverse individual.

(2) The following State agencies shall each designate one representative to serve as an ex officio member of the Commission: the Department, the Department of Public Health, the Department of Human Services, the Department of Healthcare and Family Services, and the Department of Veterans' Affairs.

(3) Appointing authorities shall ensure, to the maximum extent practicable, that the Commission is diverse with respect to race, ethnicity, age, sexual orientation, gender identity, gender expression, and geography.

(4) Members of the Commission shall serve until this Section is repealed. Members shall continue to serve until their successors are appointed. Any vacancy shall be filled by the appointing

authority. Any vacancy occurring other than by the dissolution of the Commission shall be filled for the balance of the unexpired term. Members of the Commission shall serve without compensation but shall be reimbursed for expenses necessarily incurred in the performance of their duties.

(c) Commission organization. The Commission shall provide for its organization and procedure, including selection of the chairperson and vice-chairperson. A majority of the Commission shall constitute a quorum for the transaction of business. Administrative and other support for the Commission shall be provided by the Department. Any State agency under the jurisdiction of the Governor shall provide testimony and information as directed by the Commission.

(d) Meetings and reports. The Commission shall:

(1) Hold at least one public meeting per quarter. Public meetings may be virtually conducted.

(2) Prepare and ~~No later than March 30, 2023,~~ submit an annual report ~~a First Report~~ to the Governor, the Illinois General Assembly, the Director, and the Illinois Council on Aging that details the progress made toward achieving the Commission's stated objectives and that contains findings and recommendations, including any recommended legislation. The annual report ~~First Report~~ shall be made available to the public on the Department's publicly accessible website.

(3) Submit, by no later than March 30, 2026, ~~No later than March 30, 2025, submit~~ a final report ~~Second Report~~ in the same manner as an annual report, detailing the work the Commission has done since its inception and providing ~~the First Report, containing updates to~~ the findings and recommendations, including any recommended legislation ~~contained in the First Report~~. The final report ~~Second Report~~ shall be made available to the public on the Department's publicly accessible website.

The Department and Commission may collaborate with an institution of higher education in Illinois to compile the reports required under this Section ~~First Report and Second Report~~.

(e) This Section is repealed May 16, 2026 ~~3 years after the effective date of this amendatory Act of the 102nd General Assembly~~.

(Source: P.A. 102-885, eff. 5-16-22.)

Section 15. The Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois is amended by changing Section 605-1110 as follows:

(20 ILCS 605/605-1110)

(Section scheduled to be repealed on January 1, 2025)

Sec. 605-1110. Student Career Development Liability Insurance Advisory Committee.

(a) The Student Career Development Liability Insurance Advisory Committee is hereby created within the Department of Commerce and Economic Opportunity. The Committee shall issue a report to the Governor and the General Assembly containing recommendations for providing liability insurance to (i) public high school students who participate in a career development experience or apprenticeship program and community college students who participate in a career development experience or apprenticeship program and (ii) public school teachers who participate in externship programs and community college faculty who participate in externship programs. The report shall be submitted to the Governor and the General Assembly no later than December 31, 2023. The Department of Commerce and Economic Opportunity shall provide administrative support to the Committee.

(b) The Student Career Development Liability Insurance Advisory Committee shall consist of the following members:

(1) the Director of Commerce and Economic Opportunity or his or her designee;

(2) one member representing the State Board of Education, appointed by the State Superintendent of Education;

(3) one member representing the Illinois Community College Board, appointed by the Chairman of the Illinois Community College Board;

(4) one member of the General Assembly, appointed by the Speaker of the House of Representatives;

(5) one member of the General Assembly, appointed by the House Minority Leader;

(6) one member of the General Assembly, appointed by the Senate President;

(7) one member of the General Assembly, appointed by the Senate Minority Leader;

(8) 2 members of a statewide association representing manufacturers, appointed by the Governor;

(9) 2 members of a statewide association representing the insurance industry, appointed by the Governor; and

(10) 2 members who represent unionized State employees, appointed by the Governor.

Members of the Committee shall serve without compensation but may be reimbursed for necessary expenses incurred in the performance of their duties. Vacancies on the Committee shall be filled by the original appointing authority.

(c) This Section is repealed on January 1, 2026 ~~2025~~.

(Source: P.A. 103-353, eff. 7-28-23.)

Section 20. The Department of Transportation Law of the Civil Administrative Code of Illinois is amended by changing Section 2705-211 as follows:

(20 ILCS 2705/2705-211)

(Section scheduled to be repealed on January 1, 2026)

Sec. 2705-211. Zero Traffic Fatalities Task Force.

(a) On or before July 1, 2025 ~~2024~~, the Secretary of Transportation shall establish and convene the Zero Traffic Fatalities Task Force to develop a structured, coordinated process for early engagement of all parties to develop policies to reduce traffic fatalities to zero.

(b) The members of the Task Force shall include:

(1) the Secretary of Transportation, or the Secretary's designee, who shall serve as Chair of the Task Force;

(2) the Director of State Police, or the Director's designee;

(3) the Secretary of State, or the Secretary's designee;

(4) the Director of Public Health, or the Director's designee;

(5) a member from 3 different public universities in this State, appointed by the Governor;

(6) a representative of a statewide motorcycle safety organization, appointed by the Governor;

(7) a representative of a statewide motorist service membership organization, appointed by the Governor;

(8) a representative of a statewide transportation advocacy organization, appointed by the Governor;

(9) a representative of a bicycle safety organization, appointed by the Governor;

(10) a representative of a statewide organization representing municipalities, appointed by the Governor; and

(11) a representative of a statewide labor organization, appointed by the Governor.

(c) The Secretary of Transportation shall prepare and submit a report of findings based on the Zero Traffic Fatalities Task Force's efforts to the General Assembly on or before January 1, 2026 ~~2025~~. The report shall include, but is not limited to, a detailed analysis of the following issues:

(1) The existing process for establishing speed limits, including a detailed discussion on where speed limits are allowed to deviate from the 85th percentile.

(2) Existing policies on how to reduce speeds on local streets and roads.

(3) A recommendation as to whether an alternative to the use of the 85th percentile as a method for determining speed limits should be considered, and if so, what alternatives should be looked at.

(4) Engineering recommendations on how to increase vehicular, pedestrian, and bicycle safety.

(5) Additional steps that can be taken to eliminate vehicular, pedestrian, and bicycle fatalities on the road.

(6) Existing reports and analyses on calculating the 85th percentile at the local, State, national, and international levels.

(7) Usage of the 85th percentile in urban and rural settings.

(8) How local bicycle and pedestrian plans affect the 85th percentile.

(d) This Section is repealed on January 1, 2027 ~~2026~~.

(Source: P.A. 103-295, eff. 7-28-23.)

Section 25. The Illinois Power Agency Act is amended by changing Section 1-130 as follows:

(20 ILCS 3855/1-130)

(Section scheduled to be repealed on January 1, 2025)

Sec. 1-130. Home rule preemption.

(a) The authorization to impose any new taxes or fees specifically related to the generation of electricity by, the capacity to generate electricity by, or the emissions into the atmosphere by electric generating facilities after the effective date of this Act is an exclusive power and function of the State. A home rule unit may not levy any new taxes or fees specifically related to the generation of electricity by, the capacity to generate electricity by, or the emissions into the atmosphere by electric generating facilities after the effective date of this Act. This Section is a denial and limitation on home rule powers and functions under subsection (g) of Section 6 of Article VII of the Illinois Constitution.

(b) This Section is repealed on January 1, 2026 ~~2025~~.

(Source: P.A. 102-671, eff. 11-30-21; 102-1109, eff. 12-21-22; 103-563, eff. 11-17-23.)

Section 30. The Illinois Income Tax Act is amended by changing Section 231 as follows:

(35 ILCS 5/231)

Sec. 231. Apprenticeship education expense credit.

(a) As used in this Section:

"Department" means the Department of Commerce and Economic Opportunity.

"Employer" means an Illinois taxpayer who is the employer of the qualifying apprentice.

"Qualifying apprentice" means an individual who: (i) is a resident of the State of Illinois; (ii) is at least 16 years old at the close of the school year for which a credit is sought; (iii) during the school year for which a credit is sought, was a full-time apprentice enrolled in an apprenticeship program which is registered with the United States Department of Labor, Office of Apprenticeship; and (iv) is employed in Illinois by the taxpayer who is the employer.

"Qualified education expense" means the amount incurred on behalf of a qualifying apprentice not to exceed $3,500 for tuition, book fees, and lab fees at the school or community college in which the apprentice is enrolled during the regular school year.

"School" means any public or nonpublic secondary school in Illinois that is: (i) an institution of higher education that provides a program that leads to an industry-recognized postsecondary credential or degree; (ii) an entity that carries out programs registered under the federal National Apprenticeship Act; or (iii) another public or private provider of a program of training services, which may include a joint labor-management organization.

(b) For taxable years beginning on or after January 1, 2020, and beginning on or before January 1, 2026 ~~2025~~, the employer of one or more qualifying apprentices shall be allowed a credit against the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act for qualified education expenses incurred on behalf of a qualifying apprentice. The credit shall be equal to 100% of the qualified education expenses, but in no event may the total credit amount awarded to a single taxpayer in a single taxable year exceed $3,500 per qualifying apprentice. A taxpayer shall be entitled to an additional $1,500 credit against the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act if (i) the qualifying apprentice resides in an underserved area as defined in Section 5-5 of the Economic Development for a Growing Economy Tax Credit Act during the school year for which a credit is sought by an employer or (ii) the employer's principal place of business is located in an underserved area, as defined in Section 5-5 of the Economic Development for a Growing Economy Tax Credit Act. In no event shall a credit under this Section reduce the taxpayer's liability under this Act to less than zero. For taxable years ending before December 31, 2023, 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 Section 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 taxable years ending on or after December 31, 2023, partners and shareholders of subchapter S corporations are entitled to a credit under this Section as provided in Section 251.

(c) The Department shall implement a program to certify applicants for an apprenticeship credit under this Section. Upon satisfactory review, the Department shall issue a tax credit certificate to an employer incurring costs on behalf of a qualifying apprentice stating the amount of the tax credit to which the employer is entitled. If the employer is seeking a tax credit for multiple qualifying apprentices, the Department may issue a single tax credit certificate that encompasses the aggregate total of tax credits for qualifying apprentices for a single employer.

(d) The Department, in addition to those powers granted under the Civil Administrative Code of Illinois, is granted and shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this Section, including, but not limited to, power and authority to:

(1) Adopt rules deemed necessary and appropriate for the administration of this Section; establish forms for applications, notifications, contracts, or any other agreements; and accept applications at any time during the year and require that all applications be submitted via the Internet. The Department shall require that applications be submitted in electronic form.

(2) Provide guidance and assistance to applicants pursuant to the provisions of this Section and cooperate with applicants to promote, foster, and support job creation within the State.

(3) Enter into agreements and memoranda of understanding for participation of and engage in cooperation with agencies of the federal government, units of local government, universities, research foundations or institutions, regional economic development corporations, or other organizations for the purposes of this Section.

(4) Gather information and conduct inquiries, in the manner and by the methods it deems desirable, including, without limitation, gathering information with respect to applicants for the purpose of making any designations or certifications necessary or desirable or to gather information in furtherance of the purposes of this Act.

(5) Establish, negotiate, and effectuate any term, agreement, or other document with any person necessary or appropriate to accomplish the purposes of this Section, and consent, subject to the provisions of any agreement with another party, to the modification or restructuring of any agreement to which the Department is a party.

(6) Provide for sufficient personnel to permit administration, staffing, operation, and related support required to adequately discharge its duties and responsibilities described in this Section from funds made available through charges to applicants or from funds as may be appropriated by the General Assembly for the administration of this Section.

(7) Require applicants, upon written request, to issue any necessary authorization to the appropriate federal, State, or local authority or any other person for the release to the Department of information requested by the Department, including, but not be limited to, financial reports, returns, or records relating to the applicant or to the amount of credit allowable under this Section.

(8) Require that an applicant shall, at all times, keep proper books of record and account in accordance with generally accepted accounting principles consistently applied, with the books, records, or papers related to the agreement in the custody or control of the applicant open for reasonable Department inspection and audits, including, without limitation, the making of copies of the books, records, or papers.

(9) Take whatever actions are necessary or appropriate to protect the State's interest in the event of bankruptcy, default, foreclosure, or noncompliance with the terms and conditions of financial assistance or participation required under this Section or any agreement entered into under this Section, including the power to sell, dispose of, lease, or rent, upon terms and conditions determined by the Department to be appropriate, real or personal property that the Department may recover as a result of these actions.

(e) The Department, in consultation with the Department of Revenue, shall adopt rules to administer this Section. The aggregate amount of the tax credits that may be claimed under this Section for qualified education expenses incurred by an employer on behalf of a qualifying apprentice shall be limited to $5,000,000 per calendar year. If applications for a greater amount are received, credits shall be allowed on a first-come first-served basis, based on the date on which each properly completed application for a certificate of eligibility is received by the Department. If more than one certificate is received on the same day, the credits will be awarded based on the time of submission for that particular day.

(f) An employer may not sell or otherwise transfer a credit awarded under this Section to another person or taxpayer.

(g) The employer shall provide the Department such information as the Department may require, including but not limited to: (i) the name, age, and taxpayer identification number of each qualifying apprentice employed by the taxpayer during the taxable year; (ii) the amount of qualified education expenses incurred with respect to each qualifying apprentice; and (iii) the name of the school at which the qualifying apprentice is enrolled and the qualified education expenses are incurred.

(h) On or before July 1 of each year, the Department shall report to the Governor and the General Assembly on the tax credit certificates awarded under this Section for the prior calendar year. The report must include:

(1) the name of each employer awarded or allocated a credit;

(2) the number of qualifying apprentices for whom the employer has incurred qualified education expenses;

(3) the North American Industry Classification System (NAICS) code applicable to each employer awarded or allocated a credit;

(4) the amount of the credit awarded or allocated to each employer;

(5) the total number of employers awarded or allocated a credit;

(6) the total number of qualifying apprentices for whom employers receiving credits under this Section incurred qualified education expenses; and

(7) the average cost to the employer of all apprenticeships receiving credits under this Section.

(Source: P.A. 102-558, eff. 8-20-21; 103-396, eff. 1-1-24.)

Section 35. The Counties Code is amended by changing Section 3-4013 as follows:

(55 ILCS 5/3-4013)

(Section scheduled to be repealed on December 31, 2024)

Sec. 3-4013. Public Defender Quality Defense Task Force.

(a) The Public Defender Quality Defense Task Force is established to: (i) examine the current caseload and determine the optimal caseload for public defenders in the State; (ii) examine the quality of legal services being offered to defendants by public defenders of the State; (iii) make recommendations to improve the caseload of public defenders and quality of legal services offered by public defenders; and (iv) provide recommendations to the General Assembly and Governor on legislation to provide for an effective public defender system throughout the State and encourage the active and substantial participation of the private bar in the representation of accused people.

(b) The following members shall be appointed to the Task Force by the Governor no later than 30 days after the effective date of this amendatory Act of the 102nd General Assembly:

(1) 2 assistant public defenders from the Office of the Cook County Public Defender.

(2) 5 public defenders or assistant public defenders from 5 counties other than Cook County.

(3) One Cook County circuit judge experienced in the litigation of criminal law matters.

(4) One circuit judge from outside of Cook County experienced in the litigation of criminal law matters.

(5) One representative from the Office of the State Appellate Defender.

Task Force members shall serve without compensation but may be reimbursed for their expenses incurred in performing their duties. If a vacancy occurs in the Task Force membership, the vacancy shall be filled in the same manner as the original appointment for the remainder of the Task Force.

(c) The Task Force shall hold a minimum of 2 public hearings. At the public hearings, the Task Force shall take testimony of public defenders, former criminal defendants represented by public defenders, and any other person the Task Force believes would aid the Task Force's examination and recommendations under subsection (a). The Task may meet as such other times as it deems appropriate.

(d) The Office of the State Appellate Defender shall provide administrative and other support to the Task Force.

(e) The Task Force shall prepare a report that summarizes its work and makes recommendations resulting from its study. The Task Force shall submit the report of its findings and recommendations to the Governor and the General Assembly no later than December 31, 2023.

(f) This Section is repealed on January 1, 2026 ~~December 31, 2024~~.

(Source: P.A. 102-430, eff. 8-20-21; 102-1104, eff. 12-6-22.)

Section 40. The Park Commissioners Land Sale Act is amended by changing Section 20 as follows:

(70 ILCS 1235/20)

(Section scheduled to be repealed on January 1, 2025)

Sec. 20. Elliot Golf Course.

(a) Notwithstanding any other provision of law, the Rockford Park District may sell all or part of the property containing the former Elliot Golf Course or other property adjacent thereto if:

(1) the board of commissioners of the Rockford Park District authorizes the sale by a vote of 80% or more of all commissioners in office at the time of the vote; and

(2) the sale price equals or exceeds the average of 3 independent appraisals commissioned by the Rockford Park District.

(b) The sale may be performed in a single transaction or multiple independent transactions and to one or more buyers.

(c) The Public Works Department of the City of Rockford shall have the right to review any proposed development plan that is submitted to the Village of Cherry Valley for the properties described in this Section in order to confirm that the proposed development plan does not adversely impact drainage, water detention, or flooding on the property legally described in the perpetual flowage easement recorded as Document Number 9509260 in the Office of the Winnebago County Recorder on March 17, 1995. The Public Works Department of the City of Rockford shall complete its review of any proposed development plan under this subsection (c) within 45 days after its receipt of that plan from the Village of Cherry Valley.

(d) This Section is repealed January 1, 2026 ~~2025~~.

(Source: P.A. 102-923, eff. 5-27-22.)

Section 43. The Out-of-State Person Subject to Involuntary Admission on an Inpatient Basis Mental Health Treatment Act is amended by changing Section 45 as follows:

(405 ILCS 110/45)

(Section scheduled to be repealed on January 1, 2025)

Sec. 45. Repeal. This Act is repealed on January 1, 2026 ~~2025~~.

(Source: P.A. 100-12, eff. 7-1-17; 101-472, eff. 8-23-19.)

Section 45. The Reimagine Public Safety Act is amended by changing Section 35-25 as follows:

(430 ILCS 69/35-25)

Sec. 35-25. Integrated violence prevention and other services.

(a) Subject to appropriation, for municipalities with 1,000,000 or more residents, the Office of Firearm Violence Prevention shall make grants to violence prevention organizations for evidence-based violence prevention services. Approved technical assistance and training providers shall create learning communities for the exchange of information between community-based organizations in the same or similar fields. Firearm violence prevention organizations shall prioritize individuals at the highest risk of firearm violence victimization and provide these individuals with evidence-based comprehensive services that reduce their exposure to chronic firearm violence.

(a-5) Grants may be awarded under this Act to Reimagine Public Safety grantees or their subgrantees to provide any one or more of the following services to Reimagine Public Safety program participants or credible messengers:

(1) Behavioral health services, including clinical interventions, crisis interventions, and group counseling supports, such as peer support groups, social-emotional learning supports, including skill building for anger management, de-escalation, sensory stabilization, coping strategies, and thoughtful decision-making, short-term clinical individual sessions, psycho-social assessments, and motivational interviewing.

(A) Funds awarded under this paragraph may be used for behavioral health services until July 1, 2025 ~~2024~~.

(B) Any community violence prevention service provider being reimbursed from funds awarded under this paragraph for behavioral health services must also file a plan to become Medicaid certified for violence prevention-community support team services under the Illinois Medicaid program on or before July 1, 2025 ~~2024~~.

(2) Capacity-building services, including administrative and programmatic support, services, and resources, such as subcontract development, budget development, grant monitoring and reporting, and fiscal sponsorship. Capacity-building services financed with grants awarded under this Act may also include intensive training and technical assistance focused on Community Violence Intervention (CVI) not-for-profit business operations, best practice delivery of firearm violence prevention services, and assistance with administering and meeting fiscal reporting or auditing requirements. Capacity-building services financed with grants awarded under this Act must be directed to a current or potential Reimagine Public Safety firearm violence prevention provider and cannot exceed 20% of potential funds awarded to the relevant provider or future provider.

(3) Legal aid services, including funding for staff attorneys and paralegals to provide education, training, legal services, and advocacy for program recipients. Legal aid services that may be provided with grant funds awarded under this Act include "Know Your Rights" clinics, trainings targeting returning citizens and families impacted by incarceration, and long-term legal efforts addressing expungement, civil rights, family law, housing, employment, and victim rights. Legal aid services provided with grant funds awarded under this Act shall not be directed toward criminal justice issues.

(4) Housing services, including grants for emergency and temporary housing for individuals at immediate risk of firearm violence, except that grant funding provided under this paragraph must be directed only toward Reimagine Public Safety program participants.

(5) Workforce development services, including grants for job coaching, intensive case management, employment training and placement, and retention services, including the provision of transitional job placements and access to basic certificate training for industry-specific jobs. Training also includes the provision of education-related content, such as financial literacy training, GED preparation, and academic coaching.

(6) Re-entry services for individuals exiting the State or county criminal justice systems, if those individuals are either eligible for services under this Act as participants or are individuals who can make an immediate contribution to mediate neighborhood conflicts if they receive stabilizing services. Re-entry services financed with grants awarded under this Act include all services authorized under this Act, including services listed in this subsection.

(7) Victim services, including assessments and screening of victim needs, planning sessions related to assessments, service planning and goal setting, assessing intervention needs, notifying and navigating participants through public agency processes for victim compensation, crisis intervention, emergency financial assistance, transportation, medical care, stable housing, and shelter, assessment and linkage to public benefits, and relocation services.

(b) In the geographic areas they serve, violence prevention organizations shall develop expertise in:

(1) Analyzing and leveraging data to identify the individuals who will most benefit from evidence-based violence prevention services in their geographic areas.

(2) Identifying the conflicts that are responsible for recurring violence.

(3) Having relationships with individuals who are most able to reduce conflicts.

(4) Addressing the stabilization and trauma recovery needs of individuals impacted by violence by providing direct services for their unmet needs or referring them to other qualified service providers.

(5) Having and building relationships with community members and community organizations that provide evidence-based violence prevention services and get referrals of people who will most benefit from evidence-based violence prevention services in their geographic areas.

(6) Providing training and technical assistance to local law enforcement agencies to improve their effectiveness without having any role, requirement, or mandate to participate in the policing, enforcement, or prosecution of any crime.

(c) Violence prevention organizations receiving grants under this Act shall coordinate services with other violence prevention organizations in their area.

(d) The Office of Firearm Violence Prevention shall identify, for each separate eligible service area under this Act, an experienced violence prevention organization to serve as the Lead Violence Prevention Convener for that area and provide each Lead Violence Prevention Convener with a grant to coordinate monthly meetings between violence prevention organizations and youth development organizations under this Act. The Lead Violence Prevention Convener may also receive, from the Office of Firearm Violence Prevention, technical assistance or training through approved providers when needs are jointly identified. The Lead Violence Prevention Convener shall:

(1) provide the convened organizations with summary notes recommendations made at the monthly meetings to improve the effectiveness of evidence-based violence prevention services based on review of timely data on shootings and homicides in his or her relevant neighborhood;

(2) attend monthly meetings where the cause of violence and other neighborhood disputes is discussed and strategize on how to resolve ongoing conflicts and execute on agreed plans;

(3) (blank);

(4) on behalf of the convened organizations, make consensus recommendations to the Office of Firearm Violence Prevention and local law enforcement on how to reduce violent conflict in his or her neighborhood;

(5) meet on an emergency basis when conflicts that need immediate attention and resolution arise;

(6) share knowledge and strategies of the community violence dynamic in monthly meetings with local youth development specialists receiving grants under this Act;

(7) select when and where needed an approved Office of Violence Prevention-funded technical assistance and training service provider to receive agreed upon services; and

(8) after meeting with community residents and other community organizations that have expertise in housing, mental health, economic development, education, and social services, make recommendations to the Office of Firearm Violence Prevention on how to target community revitalization resources available from federal and State funding sources.

The Office of Firearm Violence Prevention shall compile recommendations from all Lead Violence Prevention Conveners and report to the General Assembly bi-annually on these funding recommendations. The Lead Violence Prevention Convener may also serve as a violence prevention or youth development provider.

(e) The Illinois Office of Firearm Violence Prevention shall select, when possible and appropriate, no fewer than 2 and no more than 3 approved technical assistance and training providers to deliver technical assistance and training to the violence prevention organizations that request to receive approved technical assistance and training. Violence prevention organizations shall have the opportunity to select among the approved technical assistance services providers funded by the Office of Firearm Violence Prevention, as long as the technical assistance provider has the capacity to effectively serve the grantees that have selected them. The Department shall make best efforts to accommodate second choices of violence prevention organizations when the violence prevention organizations' first choice does not have capacity to provide technical assistance.

(f) Approved technical assistance and training providers may:

(1) provide training and certification to violence prevention professionals on how to perform violence prevention services and other professional development to violence prevention professionals.

(2) provide management training on how to manage violence prevention professionals;

(3) provide training and assistance on how to develop memorandum of understanding for referral services or create approved provider lists for these referral services, or both;

(4) share lessons learned among violence prevention professionals and service providers in their network; and

(5) provide technical assistance and training on human resources, grants management, capacity building, and fiscal management strategies.

(g) Approved technical assistance and training providers shall:

(1) provide additional services identified as necessary by the Office of Firearm Violence Prevention and service providers in their network; and

(2) receive a base grant of up to $250,000 plus negotiated service rates to provide group and individualized services to participating violence prevention organizations.

(h) (Blank).

(i) The Office of Firearm Violence Prevention shall issue grants, when possible and appropriate, to no fewer than 2 violence prevention organizations in each of the eligible service areas and no more than 6 organizations. When possible, the Office of Firearm Violence Prevention shall work, subject to eligible applications received, to ensure that grant resources are equitably distributed across eligible service areas. The Office of Firearm Violence Prevention may establish grant award ranges to ensure grants will have the potential to reduce violence in each neighborhood.

(j) No violence prevention organization can serve more than 3 eligible service areas unless the Office of Firearm Violence Prevention is unable to identify violence prevention organizations to provide adequate coverage.

(k) No approved technical assistance and training provider shall provide evidence-based violence prevention services in an eligible service area under this Act unless the Office of Firearm Violence Prevention is unable to identify qualified violence prevention organizations to provide adequate coverage.

(Source: P.A. 102-16, eff. 6-17-21; 102-679, eff. 12-10-21; 103-8, eff. 6-7-23.)

Section 46. The Illinois Vehicle Code is amended by changing Section 6-308 as follows:

(625 ILCS 5/6-308)

(Text of Section before amendment by P.A. 103-789)

Sec. 6-308. Procedures for traffic violations.

(a) Any person cited for violating this Code or a similar provision of a local ordinance for which a violation is a petty offense as defined by Section 5-1-17 of the Unified Code of Corrections, excluding business offenses as defined by Section 5-1-2 of the Unified Code of Corrections or a violation of Section 15-111 or subsection (d) of Section 3-401 of this Code, shall not be required to sign the citation for his or her release. All other provisions of this Code or similar provisions of local ordinances shall be governed by the pretrial release provisions of the Illinois Supreme Court Rules when it is not practical or feasible to take the person before a judge to have conditions of pretrial release set or to avoid undue delay because of the hour or circumstances.

(b) Whenever a person fails to appear in court, the court may continue the case for a minimum of 30 days and the clerk of the court shall send notice of the continued court date to the person's last known address. If the person does not appear in court on or before the continued court date or satisfy the court that the person's appearance in and surrender to the court is impossible for no fault of the person, the court shall enter an order of failure to appear. The clerk of the court shall notify the Secretary of State, on a report prescribed by the Secretary, of the court's order. The Secretary, when notified by the clerk of the court that an order of failure to appear has been entered, shall immediately suspend the person's driver's license, which shall be designated by the Secretary as a Failure to Appear suspension. The Secretary shall not remove the suspension, nor issue any permit or privileges to the person whose license has been suspended, until notified by the ordering court that the person has appeared and resolved the violation. Upon compliance, the clerk of the court shall present the person with a notice of compliance containing the seal of the court, and shall notify the Secretary that the person has appeared and resolved the violation.

(c) Illinois Supreme Court Rules shall govern pretrial release and appearance procedures when a person who is a resident of another state that is not a member of the Nonresident Violator Compact of 1977 is cited for violating this Code or a similar provision of a local ordinance.

(Source: P.A. 100-674, eff. 1-1-19; 101-652, eff. 1-1-23.)

(Text of Section after amendment by P.A. 103-789)

Sec. 6-308. Procedures for traffic violations.

(a) Any person cited for violating this Code or a similar provision of a local ordinance for which a violation is a petty offense as defined by Section 5-1-17 of the Unified Code of Corrections, excluding business offenses as defined by Section 5-1-2 of the Unified Code of Corrections or a violation of Section 15-111 or subsection (d) of Section 3-401 of this Code, shall not be required to sign the citation for his or her release. All other provisions of this Code or similar provisions of local ordinances shall be governed by the pretrial release provisions of the Illinois Supreme Court Rules when it is not practical or feasible to take the person before a judge to have conditions of pretrial release set or to avoid undue delay because of the hour or circumstances.

(b) Whenever a person fails to appear in court, the court may continue the case for a minimum of 30 days and the clerk of the court shall send notice of the continued court date to the person's last known address and, if the clerk of the court elects to establish a system to send text, email, and telephone notifications, may also send notifications to an email address and may send a text message to the person's last known cellular telephone number. If the person does not have a cellular telephone number, the clerk of the court may reach the person by calling the person's last known landline telephone number regarding continued court dates. The notice shall include a statement that a subsequent failure to appear in court could result in a warrant for the defendant's arrest and other significant consequences affecting their driving privileges. If the person does not (i) appear in court on or before the continued court date, (ii) satisfy the charge without a court appearance if allowed by Illinois Supreme Court Rule, or (iii) satisfy the court that the person's appearance in and surrender to the court is impossible for no fault of the person, the court shall enter an ex parte judgment of conviction imposing a single assessment, specified in the applicable assessment Schedule 10, 10.5, or 11 for the charged offense, as provided in the Criminal and Traffic Assessment Act, plus a fine allowed by statute. The clerk of the court shall notify the Secretary of State, in a form and manner prescribed by the Secretary, of the court's order.

(c) Illinois Supreme Court Rules shall govern pretrial release and appearance procedures when a person who is a resident of another state that is not a member of the Nonresident Violator Compact of 1977 is cited for violating this Code or a similar provision of a local ordinance.

(d) The changes made to this Section by Public Act 103-789 ~~this amendatory Act of the 103rd General Assembly~~ apply to each individual whose license was suspended pursuant to this Section from

~~between~~ January 1, 2020 through ~~and~~ June 30, 2025 ~~the effective date of this amendatory Act of the 103rd General Assembly~~, and the suspension shall be lifted by the Secretary of State without further action by any court.
(Source: P.A. 103-789, eff. 1-1-25.)

Section 47. The Code of Criminal Procedure of 1963 is amended by changing Section 124A-20 as follows:

(725 ILCS 5/124A-20)

Sec. 124A-20. Assessment waiver.

(a) As used in this Section:

"Assessments" means any costs imposed on a criminal defendant under Article 15 of the Criminal and Traffic Assessment Act, but does not include violation of the Illinois Vehicle Code assessments except as provided in subsection (a-5).

"Indigent person" means any person who meets one or more of the following criteria:

(1) He or she is receiving assistance under one or more of the following means-based governmental public benefits programs: Supplemental Security Income; Aid to the Aged, Blind and Disabled; Temporary Assistance for Needy Families; Supplemental Nutrition Assistance Program; General Assistance; Transitional Assistance; or State Children and Family Assistance.

(2) His or her available personal income is 200% or less of the current poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are of a nature and value that the court determines that the applicant is able to pay the assessments.

(3) He or she is, in the discretion of the court, unable to proceed in an action with payment of assessments and whose payment of those assessments would result in substantial hardship to the person or his or her family.

"Poverty level" means the current poverty level as established by the United States Department of Health and Human Services.

(a-5) In a county having a population of more than 3,000,000, "assessments" means any costs imposed on a criminal defendant under Article 15 of the Criminal and Traffic Assessment Act, including violation of the Illinois Vehicle Code assessments. This subsection is inoperative on and after July 1, 2025 ~~2024~~.

(b) For criminal offenses reflected in Schedules 1, 3, 4, 5, 7, and 8 of Article 15 of the Criminal and Traffic Assessment Act, upon the application of any defendant, after the commencement of an action, but no later than 30 days after sentencing:

(1) If the court finds that the applicant is an indigent person, the court shall grant the applicant a full assessment waiver exempting him or her from the payment of any assessments.

(2) The court shall grant the applicant a partial assessment as follows:

(A) 75% of all assessments shall be waived if the applicant's available income is greater than 200% but no more than 250% of the poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the applicant is able, without undue hardship, to pay the total assessments.

(B) 50% of all assessments shall be waived if the applicant's available income is greater than 250% but no more than 300% of the poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the court determines that the applicant is able, without undue hardship, to pay a greater portion of the assessments.

(C) 25% of all assessments shall be waived if the applicant's available income is greater than 300% but no more than 400% of the poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the court determines that the applicant is able, without undue hardship, to pay a greater portion of the assessments.

(b-5) For traffic and petty offenses reflected in Schedules 2, 6, 9, 10, and 13 of Article 15 of the Criminal and Traffic Assessment Act, upon the application of any defendant, after the commencement of an action, but no later than 30 days after sentencing, the court shall grant the applicant a partial assessment as follows:

(1) 50% of all assessments shall be waived if the court finds that the applicant is an indigent person or if the applicant's available income is not greater than 200% of the poverty level, unless the

applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the applicant is able, without undue hardship, to pay the total assessments.

(2) 37.5% of all assessments shall be waived if the applicant's available income is greater than 200% but no more than 250% of the poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the applicant is able, without undue hardship, to pay the total assessments.

(3) 25% of all assessments shall be waived if the applicant's available income is greater than 250% but no more than 300% of the poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the court determines that the applicant is able, without undue hardship, to pay a greater portion of the assessments.

(4) 12.5% of all assessments shall be waived if the applicant's available income is greater than 300% but no more than 400% of the poverty level, unless the applicant's assets that are not exempt under Part 9 or 10 of Article XII of the Code of Civil Procedure are such that the court determines that the applicant is able, without undue hardship, to pay a greater portion of the assessments.

(c) An application for a waiver of assessments shall be in writing, signed by the defendant or, if the defendant is a minor, by another person having knowledge of the facts, and filed no later than 30 days after sentencing. The contents of the application for a waiver of assessments, and the procedure for deciding the applications, shall be established by Supreme Court Rule. Factors to consider in evaluating an application shall include:

(1) the applicant's receipt of needs based governmental public benefits, including Supplemental Security Income (SSI); Aid to the Aged, Blind and Disabled (AABD); Temporary Assistance for Needy Families (TANF); Supplemental Nutrition Assistance Program (SNAP or "food stamps"); General Assistance; Transitional Assistance; or State Children and Family Assistance;

(2) the employment status of the applicant and amount of monthly income, if any;

(3) income received from the applicant's pension, Social Security benefits, unemployment benefits, and other sources;

(4) income received by the applicant from other household members;

(5) the applicant's monthly expenses, including rent, home mortgage, other mortgage, utilities, food, medical, vehicle, childcare, debts, child support, and other expenses; and

(6) financial affidavits or other similar supporting documentation provided by the applicant showing that payment of the imposed assessments would result in substantial hardship to the applicant or the applicant's family.

(d) The clerk of court shall provide the application for a waiver of assessments to any defendant who indicates an inability to pay the assessments. The clerk of the court shall post in a conspicuous place in the courthouse a notice, no smaller than 8.5 x 11 inches and using no smaller than 30-point typeface printed in English and in Spanish, advising criminal defendants they may ask the court for a waiver of any court ordered assessments. The notice shall be substantially as follows:

"If you are unable to pay the required assessments, you may ask the court to waive payment of them. Ask the clerk of the court for forms."

(e) For good cause shown, the court may allow an applicant whose application is denied or who receives a partial assessment waiver to defer payment of the assessments, make installment payments, or make payment upon reasonable terms and conditions stated in the order.

(f) Nothing in this Section shall be construed to affect the right of a party to court-appointed counsel, as authorized by any other provision of law or by the rules of the Illinois Supreme Court.

(g) The provisions of this Section are severable under Section 1.31 of the Statute on Statutes.

(Source: P.A. 102-558, eff. 8-20-21; 102-620, eff. 8-27-21.)

Section 50. The Unemployment Insurance Act is amended by changing Sections 235, 401, 403, 1400.1, 1505, 1506.6, and 2101.1 as follows:

(820 ILCS 405/235) (from Ch. 48, par. 345)

Sec. 235. (I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~

The term "wages" does not include:

A. With respect to calendar years prior to calendar year 2023, the maximum amount includable as "wages" shall be determined pursuant to this Section as in effect prior to the effective date of this amendatory Act of the 102nd General Assembly.

With respect to the calendar year 2023, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $13,271.

With respect to the calendar year 2024, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $13,590.

With respect to the calendar year 2025, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $13,916.

With respect to the calendar year 2026, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $14,250.

With respect to the calendar year 2027, and each calendar year thereafter, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $14,592.

The remuneration paid to an individual by an employer with respect to employment in another State or States, upon which contributions were required of such employer under an unemployment compensation law of such other State or States, shall be included as a part of the remuneration herein referred to. For the purposes of this subsection, any employing unit which succeeds to the organization, trade, or business, or to substantially all of the assets of another employing unit, or to the organization, trade, or business, or to substantially all of the assets of a distinct severable portion of another employing unit, shall be treated as a single unit with its predecessor for the calendar year in which such succession occurs; any employing unit which is owned or controlled by the same interests which own or control another employing unit shall be treated as a single unit with the unit so owned or controlled by such interests for any calendar year throughout which such ownership or control exists; and, with respect to any trade or business transfer subject to subsection A of Section 1507.1, a transferee, as defined in subsection G of Section 1507.1, shall be treated as a single unit with the transferor, as defined in subsection G of Section 1507.1, for the calendar year in which the transfer occurs. This subsection applies only to Sections 1400, 1405A, and 1500.

A-1. (Blank).

B. The amount of any payment (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), made to, or on behalf of, an individual or any of the individual's ~~his~~ dependents under a plan or system established by an employer which makes provision generally for individuals performing services for the employer ~~him~~ (or for such individuals generally and their dependents) or for a class or classes of such individuals (or for a class or classes of such individuals and their dependents), on account of (1) sickness or accident disability (except those sickness or accident disability payments which would be includable as "wages" in Section 3306(b)(2)(A) of the Federal Internal Revenue Code of 1954, in effect on January 1, 1985, such includable payments to be attributable in such manner as provided by Section 3306(b) of the Federal Internal Revenue Code of 1954, in effect on January 1, 1985), or (2) medical or hospitalization expenses in connection with sickness or accident disability, or (3) death.

C. Any payment made to, or on behalf of, an employee or the employee's ~~his~~ beneficiary which would be excluded from "wages" by subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section 3306(b)(5) of the Federal Internal Revenue Code of 1954, in effect on January 1, 1985.

D. The amount of any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to, or on behalf of, an individual performing services for the employer ~~him~~ after the expiration of six calendar months following the last calendar month in which the individual performed services for such employer.

E. Remuneration paid in any medium other than cash by an employing unit to an individual for service in agricultural labor as defined in Section 214.

F. The amount of any supplemental payment made by an employer to an individual performing services for the employer ~~him~~, other than remuneration for services performed, under a shared work plan approved by the Director pursuant to Section 407.1.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023.~~

~~The term "wages" does not include:~~

~~A. With respect to calendar years prior to calendar year 2004, the maximum amount includable as "wages" shall be determined pursuant to this Section as in effect on January 1, 2006.~~

~~With respect to the calendar year 2004, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $9,800. With respect to the calendar years 2005 through 2009, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed the following amounts: $10,500 with respect to the calendar year 2005; $11,000 with respect to the calendar year 2006; $11,500 with respect to the calendar year 2007; $12,000 with respect to the calendar year 2008; and $12,300 with respect to the calendar year 2009.~~

~~With respect to the calendar years 2010, 2011, 2020, and each calendar year thereafter, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed the sum of the wage base adjustment applicable to that year pursuant to Section 1400.1, plus the maximum amount includable as "wages" pursuant to this subsection with respect to the immediately preceding calendar year. With respect to calendar year 2012, to offset the loss of revenue to the State's account in the unemployment trust fund with respect to the first quarter of calendar year 2011 as a result of Section 1506.5 and the changes made by this amendatory Act of the 97th General Assembly to Section 1506.3, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $13,560. Except as otherwise provided in subsection A-1, with respect to calendar year 2013, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $12,900. With respect to the calendar years 2014 through 2019, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $12,960. Notwithstanding any provision to the contrary, the maximum amount includable as "wages" pursuant to this Section shall not be less than $12,300 or greater than $12,960 with respect to any calendar year after calendar year 2009 except calendar year 2012 and except as otherwise provided in subsection A-1.~~

~~The remuneration paid to an individual by an employer with respect to employment in another State or States, upon which contributions were required of such employer under an unemployment compensation law of such other State or States, shall be included as a part of the remuneration herein referred to. For the purposes of this subsection, any employing unit which succeeds to the organization, trade, or business, or to substantially all of the assets of another employing unit, or to the organization, trade, or business, or to substantially all of the assets of a distinct severable portion of another employing unit, shall be treated as a single unit with its predecessor for the calendar year in which such succession occurs; any employing unit which is owned or controlled by the same interests which own or control another employing unit shall be treated as a single unit with the unit so owned or controlled by such interests for any calendar year throughout which such ownership or control exists; and, with respect to any trade or business transfer subject to subsection A of Section 1507.1, a transferee, as defined in subsection G of Section 1507.1, shall be treated as a single unit with the transferor, as defined in subsection G of Section 1507.1, for the calendar year in which the transfer occurs. This subsection applies only to Sections 1400, 1405A, and 1500.~~

~~A-1. If, by March 1, 2013, the payments attributable to the changes to subsection A by this or any subsequent amendatory Act of the 97th General Assembly do not equal or exceed the loss to this State's account in the unemployment trust fund as a result of Section 1506.5 and the changes made to Section 1506.3 by this or any subsequent amendatory Act of the 97th General Assembly, including unrealized interest, then, with respect to calendar year 2013, the term "wages" shall include only the remuneration paid to an individual by an employer during that period with respect to employment which does not exceed $13,560.~~

~~B. The amount of any payment (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), made to, or on behalf of, an individual or any of his dependents under a plan or system established by an employer which makes provision generally for individuals performing services for him (or for such individuals generally and their dependents) or for a class or classes of such individuals (or for a class or classes of such individuals and their dependents), on~~

~~account of (1) sickness or accident disability (except those sickness or accident disability payments which would be includable as "wages" in Section 3306(b)(2)(A) of the Federal Internal Revenue Code of 1954, in effect on January 1, 1985, such includable payments to be attributable in such manner as provided by Section 3306(b) of the Federal Internal Revenue Code of 1954, in effect on January 1, 1985), or (2) medical or hospitalization expenses in connection with sickness or accident disability, or (3) death.~~

~~C. Any payment made to, or on behalf of, an employee or his beneficiary which would be excluded from "wages" by subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section 3306(b)(5) of the Federal Internal Revenue Code of 1954, in effect on January 1, 1985.~~

~~D. The amount of any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to, or on behalf of, an individual performing services for him after the expiration of six calendar months following the last calendar month in which the individual performed services for such employer.~~

~~E. Remuneration paid in any medium other than cash by an employing unit to an individual for service in agricultural labor as defined in Section 214.~~

~~F. The amount of any supplemental payment made by an employer to an individual performing services for him, other than remuneration for services performed, under a shared work plan approved by the Director pursuant to Section 407.1.~~

(Source: P.A. 102-1105, eff. 1-1-23.)

(820 ILCS 405/401) (from Ch. 48, par. 401)

Sec. 401. Weekly Benefit Amount - Dependents' Allowances.

(I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~

A. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's weekly benefit amount shall be an amount equal to the weekly benefit amount as defined in the provisions of this Act as amended and in effect on November 18, 2011.

B. 1. With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual's weekly benefit amount shall be 48% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51. Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, an individual's weekly benefit amount shall be 47% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51. With respect to any benefit year beginning on or after January 1, 2027 ~~2025~~ and before January 1, 2028 ~~2026~~, an individual's weekly benefit amount shall be 40.6% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51.

2. For the purposes of this subsection:

An individual's "prior average weekly wage" means the total wages for insured work paid to that individual during the 2 calendar quarters of the individual's ~~his~~ base period in which such total wages were highest, divided by 26. If the quotient is not already a multiple of one dollar, it shall be rounded to the nearest dollar; however if the quotient is equally near 2 multiples of one dollar, it shall be rounded to the higher multiple of one dollar.

"Determination date" means June 1 and December 1 of each calendar year except that, for the purposes of this Act only, there shall be no June 1 determination date in any year.

"Determination period" means, with respect to each June 1 determination date, the 12 consecutive calendar months ending on the immediately preceding December 31 and, with respect to each December 1 determination date, the 12 consecutive calendar months ending on the immediately preceding June 30.

"Benefit period" means the 12 consecutive calendar month period beginning on the first day of the first calendar month immediately following a determination date, except that, with respect to any calendar year in which there is a June 1 determination date, "benefit period" shall mean the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the preceding

December 1 determination date and the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the June 1 determination date.

"Gross wages" means all the wages paid to individuals during the determination period immediately preceding a determination date for insured work, and reported to the Director by employers prior to the first day of the third calendar month preceding that date.

"Covered employment" for any calendar month means the total number of individuals, as determined by the Director, engaged in insured work at mid-month.

"Average monthly covered employment" means one-twelfth of the sum of the covered employment for the 12 months of a determination period.

"Statewide average annual wage" means the quotient, obtained by dividing gross wages by average monthly covered employment for the same determination period, rounded (if not already a multiple of one cent) to the nearest cent.

"Statewide average weekly wage" means the quotient, obtained by dividing the statewide average annual wage by 52, rounded (if not already a multiple of one cent) to the nearest cent. Notwithstanding any provision of this Section to the contrary, the statewide average weekly wage for any benefit period prior to calendar year 2012 shall be as determined by the provisions of this Act as amended and in effect on November 18, 2011. Notwithstanding any provisions of this Section to the contrary, the statewide average weekly wage for the benefit period of calendar year 2012 shall be $856.55 and for each calendar year thereafter, the statewide average weekly wage shall be the statewide average weekly wage, as determined in accordance with this sentence, for the immediately preceding benefit period plus (or minus) an amount equal to the percentage change in the statewide average weekly wage, as computed in accordance with the first sentence of this paragraph, between the 2 immediately preceding benefit periods, multiplied by the statewide average weekly wage, as determined in accordance with this sentence, for the immediately preceding benefit period. However, for purposes of the Workers' Compensation Act, the statewide average weekly wage will be computed using June 1 and December 1 determination dates of each calendar year and such determination shall not be subject to the limitation of the statewide average weekly wage as computed in accordance with the preceding sentence of this paragraph.

With respect to any week beginning in a benefit year beginning prior to January 4, 2004, "maximum weekly benefit amount" with respect to each week beginning within a benefit period shall be as defined in the provisions of this Act as amended and in effect on November 18, 2011.

With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 48% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 47% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning on or after January 1, 2027 ~~2025~~ and before January 1, 2028 ~~2026~~, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 40.6% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

C. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's eligibility for a dependent allowance with respect to a nonworking spouse or one or more dependent children shall be as defined by the provisions of this Act as amended and in effect on November 18, 2011.

With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 57% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 17.2% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not

exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning on or after January 6, 2008 and before January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 18.2% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

The additional amount paid pursuant to this subsection in the case of an individual with a dependent child or dependent children shall be referred to as the "dependent child allowance", and the percentage rate by which an individual's prior average weekly wage is multiplied pursuant to this subsection to calculate the dependent child allowance shall be referred to as the "dependent child allowance rate".

Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) $15, provided that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of $50 or 50% of the individual's ~~his or her~~ weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 47% plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning on or after January 1, 2027 ~~2025~~ and before January 1, 2028 ~~2026~~, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9% of the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) $15, provided that the total amount payable to the individual with respect to a week shall not exceed 49.6% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by the individual's ~~his or her~~ prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of $50 or 50% of the individual's ~~his or her~~ weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 40.6% plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to each benefit year beginning after calendar year 2012, the dependent child allowance rate shall be the sum of the allowance adjustment applicable pursuant to Section 1400.1 to the calendar year in which the benefit year begins, plus the dependent child allowance rate with respect to each benefit year beginning in the immediately preceding calendar year, except as otherwise provided in this subsection. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2010 shall be 17.9%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2011 shall be 17.4%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2012 shall be 17.0% and, with respect to each benefit year beginning after calendar year 2012, shall not be less than 17.0% or greater than 17.9%.

For the purposes of this subsection:

"Dependent" means a child or a nonworking spouse.

"Child" means a natural child, stepchild, or adopted child of an individual claiming benefits under this Act or a child who is in the custody of any such individual by court order, for whom the individual is supplying and, for at least 90 consecutive days (or for the duration of the parental relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, has supplied more than one-half the cost of support, or has supplied at least 1/4 of the cost of support if the individual and the other parent, together, are supplying and, during the aforesaid period, have supplied more than one-half the cost of support, and are, and were during the aforesaid period, members of the same household; and who, on the first day of such week (a) is under 18 years of age, or (b) is, and has been during the immediately preceding 90 days, unable to work because of illness or other disability: provided, that no person who has been determined to be a child of an individual who has been allowed benefits with respect to a week in the individual's benefit year shall be deemed to be a child of the other parent, and no other person shall be determined to be a child of such other parent, during the remainder of that benefit year.

"Nonworking spouse" means the lawful husband or wife of an individual claiming benefits under this Act, for whom more than one-half the cost of support has been supplied by the individual for at least 90 consecutive days (or for the duration of the marital relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, but only if the nonworking spouse is currently ineligible to receive benefits under this Act by reason of the provisions of Section 500E.

An individual who was obligated by law to provide for the support of a child or of a nonworking spouse for the aforesaid period of 90 consecutive days, but was prevented by illness or injury from doing so, shall be deemed to have provided more than one-half the cost of supporting the child or nonworking spouse for that period.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023.~~

~~A. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's weekly benefit amount shall be an amount equal to the weekly benefit amount as defined in the provisions of this Act as amended and in effect on November 18, 2011.~~

~~B. 1. With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual's weekly benefit amount shall be 48% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51. Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, an individual's weekly benefit amount shall be 47% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51. With respect to any benefit year beginning on or after January 1, 2024 and before January 1, 2025, an individual's weekly benefit amount shall be 40.6% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51.~~

~~2. For the purposes of this subsection:~~

~~An individual's "prior average weekly wage" means the total wages for insured work paid to that individual during the 2 calendar quarters of his base period in which such total wages were highest, divided by 26. If the quotient is not already a multiple of one dollar, it shall be rounded to the nearest dollar; however if the quotient is equally near 2 multiples of one dollar, it shall be rounded to the higher multiple of one dollar.~~

~~"Determination date" means June 1 and December 1 of each calendar year except that, for the purposes of this Act only, there shall be no June 1 determination date in any year.~~

~~"Determination period" means, with respect to each June 1 determination date, the 12 consecutive calendar months ending on the immediately preceding December 31 and, with respect to each December 1 determination date, the 12 consecutive calendar months ending on the immediately preceding June 30.~~

~~"Benefit period" means the 12 consecutive calendar month period beginning on the first day of the first calendar month immediately following a determination date, except that, with respect to any calendar year in which there is a June 1 determination date, "benefit period" shall mean the 6 consecutive calendar~~

~~month period beginning on the first day of the first calendar month immediately following the preceding December 1 determination date and the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the June 1 determination date.~~

~~"Gross wages" means all the wages paid to individuals during the determination period immediately preceding a determination date for insured work, and reported to the Director by employers prior to the first day of the third calendar month preceding that date.~~

~~"Covered employment" for any calendar month means the total number of individuals, as determined by the Director, engaged in insured work at mid-month.~~

~~"Average monthly covered employment" means one twelfth of the sum of the covered employment for the 12 months of a determination period.~~

~~"Statewide average annual wage" means the quotient, obtained by dividing gross wages by average monthly covered employment for the same determination period, rounded (if not already a multiple of one cent) to the nearest cent.~~

~~"Statewide average weekly wage" means the quotient, obtained by dividing the statewide average annual wage by 52, rounded (if not already a multiple of one cent) to the nearest cent. Notwithstanding any provision of this Section to the contrary, the statewide average weekly wage for any benefit period prior to calendar year 2012 shall be as determined by the provisions of this Act as amended and in effect on November 18, 2011. Notwithstanding any provisions of this Section to the contrary, the statewide average weekly wage for the benefit period of calendar year 2012 shall be $856.55 and for each calendar year thereafter, the statewide average weekly wage shall be the statewide average weekly wage, as determined in accordance with this sentence, for the immediately preceding benefit period plus (or minus) an amount equal to the percentage change in the statewide average weekly wage, as computed in accordance with the first sentence of this paragraph, between the 2 immediately preceding benefit periods, multiplied by the statewide average weekly wage, as determined in accordance with this sentence, for the immediately preceding benefit period. However, for purposes of the Workers' Compensation Act, the statewide average weekly wage will be computed using June 1 and December 1 determination dates of each calendar year and such determination shall not be subject to the limitation of the statewide average weekly wage as computed in accordance with the preceding sentence of this paragraph.~~

~~With respect to any week beginning in a benefit year beginning prior to January 4, 2004, "maximum weekly benefit amount" with respect to each week beginning within a benefit period shall be as defined in the provisions of this Act as amended and in effect on November 18, 2011.~~

~~With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 48% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 47% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~With respect to any benefit year beginning on or after January 1, 2024 and before January 1, 2025, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 40.6% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~C. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's eligibility for a dependent allowance with respect to a nonworking spouse or one or more dependent children shall be as defined by the provisions of this Act as amended and in effect on November 18, 2011.~~

~~With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 57% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 17.2% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar,~~

~~provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~With respect to any benefit year beginning on or after January 6, 2008 and before January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 18.2% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~The additional amount paid pursuant to this subsection in the case of an individual with a dependent child or dependent children shall be referred to as the "dependent child allowance", and the percentage rate by which an individual's prior average weekly wage is multiplied pursuant to this subsection to calculate the dependent child allowance shall be referred to as the "dependent child allowance rate".~~

~~Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) $15, provided that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of $50 or 50% of his or her weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 47% plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~With respect to any benefit year beginning on or after January 1, 2024 and before January 1, 2025, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, the greater of (i) 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) $15, provided that the total amount payable to the individual with respect to a week shall not exceed 49.6% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of $50 or 50% of his or her weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 40.6% plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.~~

~~With respect to each benefit year beginning after calendar year 2012, the dependent child allowance rate shall be the sum of the allowance adjustment applicable pursuant to Section 1400.1 to the calendar year in which the benefit year begins, plus the dependent child allowance rate with respect to each benefit year beginning in the immediately preceding calendar year, except as otherwise provided in this subsection. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2010 shall be 17.9%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2011 shall be 17.4%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2012 shall be 17.0% and, with respect to each benefit year beginning after calendar year 2012, shall not be less than 17.0% or greater than 17.9%.~~

~~For the purposes of this subsection:~~

~~"Dependent" means a child or a nonworking spouse.~~

~~"Child" means a natural child, stepchild, or adopted child of an individual claiming benefits under this Act or a child who is in the custody of any such individual by court order, for whom the individual is~~

~~supplying and, for at least 90 consecutive days (or for the duration of the parental relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, has supplied more than one half the cost of support, or has supplied at least 1/4 of the cost of support if the individual and the other parent, together, are supplying and, during the aforesaid period, have supplied more than one half the cost of support, and are, and were during the aforesaid period, members of the same household; and who, on the first day of such week (a) is under 18 years of age, or (b) is, and has been during the immediately preceding 90 days, unable to work because of illness or other disability: provided, that no person who has been determined to be a child of an individual who has been allowed benefits with respect to a week in the individual's benefit year shall be deemed to be a child of the other parent, and no other person shall be determined to be a child of such other parent, during the remainder of that benefit year.~~

~~"Nonworking spouse" means the lawful husband or wife of an individual claiming benefits under this Act, for whom more than one half the cost of support has been supplied by the individual for at least 90 consecutive days (or for the duration of the marital relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, but only if the nonworking spouse is currently ineligible to receive benefits under this Act by reason of the provisions of Section 500E.~~

~~An individual who was obligated by law to provide for the support of a child or of a nonworking spouse for the aforesaid period of 90 consecutive days, but was prevented by illness or injury from doing so, shall be deemed to have provided more than one half the cost of supporting the child or nonworking spouse for that period.~~

(Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20; 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23.)

(820 ILCS 405/403) (from Ch. 48, par. 403)

Sec. 403. Maximum total amount of benefits.

(I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~

A. With respect to any benefit year beginning prior to September 30, 1979, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits as shall be determined in the manner set forth in this Act as amended and in effect on November 9, 1977.

B. With respect to any benefit year beginning on or after September 30, 1979, except as otherwise provided in this Section, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 26 times the individual's ~~his or her~~ weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning in calendar year 2012, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 25 times the individual's ~~his or her~~ weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning on or after January 1, 2027 ~~2025~~ and before January 1, 2028 ~~2026~~, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 23 times the individual's ~~his or her~~ weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023.~~

~~A. With respect to any benefit year beginning prior to September 30, 1979, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits as shall be determined in the manner set forth in this Act as amended and in effect on November 9, 1977.~~

~~B. With respect to any benefit year beginning on or after September 30, 1979, except as otherwise provided in this Section, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 26 times his or her weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base~~

~~period, whichever amount is smaller. With respect to any benefit year beginning in calendar year 2012, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 25 times his or her weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning on or after January 1, 2024 and before January 1, 2025, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 23 times his or her weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller.~~

(Source: P.A. 101-423, eff. 1-1-20; 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23.)

(820 ILCS 405/1400.1)

Sec. 1400.1. Solvency Adjustments.

(I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~

As used in this Section, "prior year's trust fund balance" means the net amount standing to the credit of this State's account in the unemployment trust fund (less all outstanding advances to that account, including but not limited to advances pursuant to Title XII of the federal Social Security Act) as of June 30 of the immediately preceding calendar year.

The wage base adjustment, rate adjustment, and allowance adjustment applicable to any calendar year prior to 2023 shall be as determined pursuant to this Section as in effect prior to the effective date of this amendatory Act of the 102nd General Assembly.

The rate adjustment and allowance adjustment applicable to calendar year 2023 and each calendar year thereafter shall be as follows:

If the prior year's trust fund balance is less than $525,000,000, the rate adjustment shall be 0.05%, and the allowance adjustment shall be -0.3% absolute.

If the prior year's trust fund balance is equal to or greater than $525,000,000 but less than $1,225,000,000, the rate adjustment shall be 0.025%, and the allowance adjustment shall be -0.2% absolute.

If the prior year's trust fund balance is equal to or greater than $1,225,000,000 but less than $1,750,000,000, the rate adjustment shall be 0, and the allowance adjustment shall be -0.1% absolute.

If the prior year's trust fund balance is equal to or greater than $1,750,000,000 but less than $2,275,000,000, the rate adjustment shall be 0, and the allowance adjustment shall be 0.1% absolute.

If the prior year's trust fund balance is equal to or greater than $2,275,000,000 but less than $2,975,000,000, the rate adjustment shall be -0.025%, and the allowance adjustment shall be 0.2% absolute.

If the prior year's trust fund balance is equal to or greater than $2,975,000,000, the rate adjustment shall be -0.05%, and the allowance adjustment shall be 0.3% absolute.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023.~~

~~As used in this Section, "prior year's trust fund balance" means the net amount standing to the credit of this State's account in the unemployment trust fund (less all outstanding advances to that account, including but not limited to advances pursuant to Title XII of the federal Social Security Act) as of June 30 of the immediately preceding calendar year.~~

~~The wage base adjustment, rate adjustment, and allowance adjustment applicable to any calendar year after calendar year 2009 shall be as follows:~~

~~If the prior year's trust fund balance is less than $300,000,000, the wage base adjustment shall be $220, the rate adjustment shall be 0.05%, and the allowance adjustment shall be -0.3% absolute.~~

~~If the prior year's trust fund balance is equal to or greater than $300,000,000 but less than $700,000,000, the wage base adjustment shall be $150, the rate adjustment shall be 0.025%, and the allowance adjustment shall be -0.2% absolute.~~

~~If the prior year's trust fund balance is equal to or greater than $700,000,000 but less than $1,000,000,000, the wage base adjustment shall be $75, the rate adjustment shall be 0, and the allowance adjustment shall be 0.1% absolute.~~

~~If the prior year's trust fund balance is equal to or greater than $1,000,000,000 but less than $1,300,000,000, the wage base adjustment shall be $75, the rate adjustment shall be 0, and the allowance adjustment shall be 0.1% absolute.~~

~~If the prior year's trust fund balance is equal to or greater than $1,300,000,000 but less than $1,700,000,000, the wage base adjustment shall be $150, the rate adjustment shall be 0.025%, and the allowance adjustment shall be 0.2% absolute.~~

~~If the prior year's trust fund balance is equal to or greater than $1,700,000,000, the wage base adjustment shall be $220, the rate adjustment shall be 0.05%, and the allowance adjustment shall be 0.3% absolute.~~

(Source: P.A. 102-1105, eff. 1-1-23.)

(820 ILCS 405/1505) (from Ch. 48, par. 575)

Sec. 1505. Adjustment of state experience factor.

(I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~

~~The state experience factor shall be adjusted in accordance with the following provisions:~~

A. For calendar years prior to 1988, the state experience factor shall be adjusted in accordance with the provisions of this Act as amended and in effect on November 18, 2011.

B. (Blank).

C. For calendar year 1988 and each calendar year thereafter, for which the state experience factor is being determined.

1. For every $50,000,000 (or fraction thereof) by which the adjusted trust fund balance falls below the target balance set forth in this subsection, the state experience factor for the succeeding year shall be increased one percent absolute.

For every $50,000,000 (or fraction thereof) by which the adjusted trust fund balance exceeds the target balance set forth in this subsection, the state experience factor for the succeeding year shall be decreased by one percent absolute.

The target balance in each calendar year prior to 2003 is $750,000,000. The target balance in calendar year 2003 is $920,000,000. The target balance in calendar year 2004 is $960,000,000. The target balance in calendar year 2005 and each calendar year through 2022 is $1,000,000,000. The target balance in calendar year 2023 and each calendar year thereafter is $1,750,000,000.

2. For the purposes of this subsection:

"Net trust fund balance" is the amount standing to the credit of this State's account in the unemployment trust fund as of June 30 of the calendar year immediately preceding the year for which a state experience factor is being determined.

"Adjusted trust fund balance" is the net trust fund balance minus the sum of the benefit reserves for fund building for July 1, 1987 through June 30 of the year prior to the year for which the state experience factor is being determined. The adjusted trust fund balance shall not be less than zero. If the preceding calculation results in a number which is less than zero, the amount by which it is less than zero shall reduce the sum of the benefit reserves for fund building for subsequent years.

For the purpose of determining the state experience factor for 1989 and for each calendar year thereafter, the following "benefit reserves for fund building" shall apply for each state experience factor calculation in which that 12 month period is applicable:

a. For the 12 month period ending on June 30, 1988, the "benefit reserve for fund building" shall be 8/104th of the total benefits paid from January 1, 1988 through June 30, 1988.

b. For the 12 month period ending on June 30, 1989, the "benefit reserve for fund building" shall be the sum of:

i. 8/104ths of the total benefits paid from July 1, 1988 through December 31, 1988, plus

ii. 4/108ths of the total benefits paid from January 1, 1989 through June 30, 1989.

c. For the 12 month period ending on June 30, 1990, the "benefit reserve for fund building" shall be 4/108ths of the total benefits paid from July 1, 1989 through December 31, 1989.

d. For 1992 and for each calendar year thereafter, the "benefit reserve for fund building" for the 12 month period ending on June 30, 1991 and for each subsequent 12 month period shall be zero.

3. Notwithstanding the preceding provisions of this subsection, for calendar years 1988 through 2003, the state experience factor shall not be increased or decreased by more than 15 percent absolute.

D. Notwithstanding the provisions of subsection C, the adjusted state experience factor:

1. Shall be 111 percent for calendar year 1988;

2. Shall not be less than 75 percent nor greater than 135 percent for calendar years 1989 through 2003; and shall not be less than 75% nor greater than 150% for calendar year 2004 and each calendar year thereafter, not counting any increase pursuant to subsection D-1, D-2, or D-3;

3. Shall not be decreased by more than 5 percent absolute for any calendar year, beginning in calendar year 1989 and through calendar year 1992, by more than 6% absolute for calendar years 1993 through 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 12% absolute for calendar year 2004 and each calendar year thereafter, from the adjusted state experience factor of the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;

4. Shall not be increased by more than 15% absolute for calendar year 1993, by more than 14% absolute for calendar years 1994 and 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 16% absolute for calendar year 2004 and each calendar year thereafter, from the adjusted state experience factor for the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;

5. Shall be 100% for calendar years 1996, 1997, and 1998.

D-1. The adjusted state experience factor for each of calendar years 2013 through 2015 shall be increased by 5% absolute above the adjusted state experience factor as calculated without regard to this subsection. The adjusted state experience factor for each of calendar years 2016 through 2018 shall be increased by 6% absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2018 pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2019.

D-2. (Blank).

D-3. The adjusted state experience factor for calendar year 2027 ~~2025~~ shall be increased by 20% absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2027 ~~2025~~ pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2028 ~~2026~~.

D-4. The ~~If and only if an appropriation as set forth in subsection B of Part (I) of Section 2101.1 is made, the~~ adjusted state experience factor for calendar years beginning in 2024 shall be increased by 3% absolute above the adjusted state experience factor as calculated without regard to this subsection or subsection D-3. The increase in the state experience factor provided for in this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for the following calendar year. This subsection shall cease to be operative beginning January 1 of the calendar year following the calendar year in which the total amount of the transfers of funds provided for in subsection B of Part (I) of Section 2101.1 equals the total amount of the appropriation.

E. The amount standing to the credit of this State's account in the unemployment trust fund as of June 30 shall be deemed to include as part thereof (a) any amount receivable on that date from any Federal governmental agency, or as a payment in lieu of contributions under the provisions of Sections 1403 and 1405 B and paragraph 2 of Section 302C, in reimbursement of benefits paid to individuals, and (b) amounts credited by the Secretary of the Treasury of the United States to this State's account in the unemployment trust fund pursuant to Section 903 of the Federal Social Security Act, as amended, including any such amounts which have been appropriated by the General Assembly in accordance with the provisions of Section 2100 B for expenses of administration, except any amounts which have been obligated on or before that date pursuant to such appropriation.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023.~~

~~The state experience factor shall be adjusted in accordance with the following provisions:~~

~~A. For calendar years prior to 1988, the state experience factor shall be adjusted in accordance with the provisions of this Act as amended and in effect on November 18, 2011.~~

~~B. (Blank).~~

~~C. For calendar year 1988 and each calendar year thereafter, for which the state experience factor is being determined.~~

~~1. For every $50,000,000 (or fraction thereof) by which the adjusted trust fund balance falls below the target balance set forth in this subsection, the state experience factor for the succeeding year shall be increased one percent absolute.~~

~~For every $50,000,000 (or fraction thereof) by which the adjusted trust fund balance exceeds the target balance set forth in this subsection, the state experience factor for the succeeding year shall be decreased by one percent absolute.~~

~~The target balance in each calendar year prior to 2003 is $750,000,000. The target balance in calendar year 2003 is $920,000,000. The target balance in calendar year 2004 is $960,000,000. The target balance in calendar year 2005 and each calendar year thereafter is $1,000,000,000.~~

~~2. For the purposes of this subsection:~~

~~"Net trust fund balance" is the amount standing to the credit of this State's account in the unemployment trust fund as of June 30 of the calendar year immediately preceding the year for which a state experience factor is being determined.~~

~~"Adjusted trust fund balance" is the net trust fund balance minus the sum of the benefit reserves for fund building for July 1, 1987 through June 30 of the year prior to the year for which the state experience factor is being determined. The adjusted trust fund balance shall not be less than zero. If the preceding calculation results in a number which is less than zero, the amount by which it is less than zero shall reduce the sum of the benefit reserves for fund building for subsequent years.~~

~~For the purpose of determining the state experience factor for 1989 and for each calendar year thereafter, the following "benefit reserves for fund building" shall apply for each state experience factor calculation in which that 12 month period is applicable:~~

~~a. For the 12 month period ending on June 30, 1988, the "benefit reserve for fund building" shall be 8/104th of the total benefits paid from January 1, 1988 through June 30, 1988.~~

~~b. For the 12 month period ending on June 30, 1989, the "benefit reserve for fund building" shall be the sum of:~~

~~i. 8/104ths of the total benefits paid from July 1, 1988 through December 31, 1988, plus~~

~~ii. 4/108ths of the total benefits paid from January 1, 1989 through June 30, 1989.~~

~~c. For the 12 month period ending on June 30, 1990, the "benefit reserve for fund building" shall be 4/108ths of the total benefits paid from July 1, 1989 through December 31, 1989.~~

~~d. For 1992 and for each calendar year thereafter, the "benefit reserve for fund building" for the 12 month period ending on June 30, 1991 and for each subsequent 12 month period shall be zero.~~

~~3. Notwithstanding the preceding provisions of this subsection, for calendar years 1988 through 2003, the state experience factor shall not be increased or decreased by more than 15 percent absolute.~~

~~D. Notwithstanding the provisions of subsection C, the adjusted state experience factor:~~

~~1. Shall be 111 percent for calendar year 1988;~~

~~2. Shall not be less than 75 percent nor greater than 135 percent for calendar years 1989 through 2003; and shall not be less than 75% nor greater than 150% for calendar year 2004 and each calendar year thereafter, not counting any increase pursuant to subsection D-1, D-2, or D-3;~~

~~3. Shall not be decreased by more than 5 percent absolute for any calendar year, beginning in calendar year 1989 and through calendar year 1992, by more than 6% absolute for calendar years 1993 through 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 12% absolute for calendar year 2004 and each calendar year thereafter, from the adjusted state~~

~~experience factor of the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;~~

~~4. Shall not be increased by more than 15% absolute for calendar year 1993, by more than 14% absolute for calendar years 1994 and 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 16% absolute for calendar year 2004 and each calendar year thereafter, from the adjusted state experience factor for the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;~~

~~5. Shall be 100% for calendar years 1996, 1997, and 1998.~~

~~D-1. The adjusted state experience factor for each of calendar years 2013 through 2015 shall be increased by 5% absolute above the adjusted state experience factor as calculated without regard to this subsection. The adjusted state experience factor for each of calendar years 2016 through 2018 shall be increased by 6% absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2018 pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2019.~~

~~D-2. (Blank).~~

~~D-3. The adjusted state experience factor for calendar year 2024 shall be increased by 20% absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2024 pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2025.~~

~~E. The amount standing to the credit of this State's account in the unemployment trust fund as of June 30 shall be deemed to include as part thereof (a) any amount receivable on that date from any Federal governmental agency, or as a payment in lieu of contributions under the provisions of Sections 1403 and 1405 B and paragraph 2 of Section 302C, in reimbursement of benefits paid to individuals, and (b) amounts credited by the Secretary of the Treasury of the United States to this State's account in the unemployment trust fund pursuant to Section 903 of the Federal Social Security Act, as amended, including any such amounts which have been appropriated by the General Assembly in accordance with the provisions of Section 2100 B for expenses of administration, except any amounts which have been obligated on or before that date pursuant to such appropriation.~~

(Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20; 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23.)

(820 ILCS 405/1506.6)

Sec. 1506.6. Surcharge; specified period.

(I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~ For each employer whose contribution rate for calendar year 2027 ~~2025~~ is determined pursuant to Section 1500 or 1506.1, in addition to the contribution rate established pursuant to Section 1506.3, an additional surcharge of 0.350% shall be added to the contribution rate. The surcharge established by this Section shall be due at the same time as other contributions with respect to the quarter are due, as provided in Section 1400. Payments attributable to the surcharge established pursuant to this Section shall be contributions and deposited into the clearing account.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023. For each employer whose contribution rate for calendar year 2024 is determined pursuant to Section 1500 or 1506.1, in addition to the contribution rate established pursuant to Section 1506.3, an additional surcharge of 0.350% shall be added to the contribution rate. The surcharge established by this Section shall be due at the same time as other contributions with respect to the quarter are due, as provided in Section 1400. Payments attributable to the surcharge established pursuant to this Section shall be contributions and deposited into the clearing account.~~

(Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20; 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23.)

(820 ILCS 405/2101.1)

Sec. 2101.1. Mandatory transfers.

(I) ~~If and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act, then this Part (I) is inoperative retroactive to January 1, 2023.~~

A. Notwithstanding any other provision in Section 2101 to the contrary, no later than June 30, 2007, an amount equal to at least $1,400,136 but not to exceed $7,000,136 shall be transferred from the special administrative account to this State's account in the Unemployment Trust Fund. No later than June 30, 2008, and June 30 of each of the three immediately succeeding calendar years, there shall be transferred from the special administrative account to this State's account in the Unemployment Trust Fund an amount at least equal to the lesser of $1,400,000 or the unpaid principal. For purposes of this Section, the unpaid principal is the difference between $7,000,136 and the sum of amounts, excluding interest, previously transferred pursuant to this Section. In addition to the amounts otherwise specified in this Section, each transfer shall include a payment of any interest accrued pursuant to this Section through the end of the immediately preceding calendar quarter for which the federal Department of the Treasury has published the yield for state accounts in the Unemployment Trust Fund. Interest pursuant to this Section shall accrue daily beginning on January 1, 2007, and be calculated on the basis of the unpaid principal as of the beginning of the day. The rate at which the interest shall accrue for each calendar day within a calendar quarter shall equal the quotient obtained by dividing the yield for that quarter for state accounts in the Unemployment Trust Fund as published by the federal Department of the Treasury by the total number of calendar days within that quarter. Interest accrued but not yet due at the time the unpaid principal is paid in full shall be transferred within 30 days after the federal Department of the Treasury has published the yield for state accounts in the Unemployment Trust Fund for all quarters for which interest has accrued pursuant to this Section but not yet been paid. A transfer required pursuant to this Section in a fiscal year of this State shall occur before any transfer made with respect to that same fiscal year from the special administrative account to the Title III Social Security and Employment Fund.

B. By ~~If and only if~~ an appropriation ~~is~~ made in calendar year 2023 to this State's account in the Unemployment Trust Fund, as a loan solely for purposes of paying unemployment insurance benefits under this Act and without the accrual of interest, from a fund of the State treasury, the Director shall take all necessary action to transfer 10% of the total amount of the appropriation from this State's account in the Unemployment Trust Fund to the State's Budget Stabilization Fund prior to July 1 of each year or as soon thereafter as practical. Transfers shall begin in calendar year 2024 and continue on an annual basis until the total amount of such transfers equals the total amount of the appropriation. In any calendar year in which the balance of this State's account in the Unemployment Trust Fund, less all outstanding advances to that account, pursuant to Title XII of the federal Social Security Act, is below $1,200,000,000 as of June 1, any transfer provided for in this subsection shall not be made that calendar year.

(II) (Blank). ~~This Part (II) becomes operative if and only if funds from the State treasury are not appropriated on or before January 31, 2023 that are dedicated to pay all outstanding advances made to the State's account in the Unemployment Trust Fund pursuant to Title XII of the federal Social Security Act. If this Part (II) becomes operative, it is operative retroactive to January 1, 2023. Notwithstanding any other provision in Section 2101 to the contrary, no later than June 30, 2007, an amount equal to at least $1,400,136 but not to exceed $7,000,136 shall be transferred from the special administrative account to this State's account in the Unemployment Trust Fund. No later than June 30, 2008, and June 30 of each of the three immediately succeeding calendar years, there shall be transferred from the special administrative account to this State's account in the Unemployment Trust Fund an amount at least equal to the lesser of $1,400,000 or the unpaid principal. For purposes of this Section, the unpaid principal is the difference between $7,000,136 and the sum of amounts, excluding interest, previously transferred pursuant to this Section. In addition to the amounts otherwise specified in this Section, each transfer shall include a payment of any interest accrued pursuant to this Section through the end of the immediately preceding calendar quarter for which the federal Department of the Treasury has published the yield for state accounts in the Unemployment Trust Fund. Interest pursuant to this Section shall accrue daily beginning on January 1, 2007, and be calculated on the basis of the unpaid principal as of the beginning of the day. The rate at which the interest shall accrue for each calendar day within a calendar quarter shall equal the quotient obtained by dividing the yield for that quarter for state accounts in the Unemployment Trust Fund as published by the federal Department of the Treasury by the total number of calendar days within that quarter. Interest accrued but not yet due at the time the unpaid principal is paid in full shall be transferred within 30 days after the federal Department of the Treasury has published the yield for state accounts in the Unemployment Trust~~

~~Fund for all quarters for which interest has accrued pursuant to this Section but not yet been paid. A transfer required pursuant to this Section in a fiscal year of this State shall occur before any transfer made with respect to that same fiscal year from the special administrative account to the Title III Social Security and Employment Fund.~~
(Source: P.A. 102-1105, eff. 1-1-23.)

Section 55. "An Act concerning courts", approved August 9, 2024, Public Act 103-789, is amended by adding Section 99 as follows:
(P.A. 103-789, Sec. 99 new)
Sec. 99. Effective date. This Act takes effect on July 1, 2025.

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

Under the rules, the foregoing **Senate Bill No. 3410**, with House Amendments numbered 1 and 2, was referred to the Secretary's Desk.

JOINT ACTION MOTIONS FILED

The following Joint Action Motions to the Senate Bills listed below have been filed with the Secretary and referred to the Committee on Assignments:

Motion to Concur in House Amendment No. 2 to Senate Bill 688
Motion to Concur in House Amendment No. 3 to Senate Bill 688
Motion to Concur in House Amendment No. 1 to Senate Bill 3410
Motion to Concur in House Amendment No. 2 to Senate Bill 3410

READING BILLS FROM THE HOUSE OF REPRESENTATIVES A SECOND TIME

On motion of Senator Castro, **House Bill No. 793** having been printed, was taken up, read by title a second time and ordered to a third reading.

On motion of Senator Villivalam, **House Bill No. 5164** having been printed, was taken up, read by title a second time and ordered to a third reading.

HOUSE BILL RECALLED

On motion of Senator Simmons, **House Bill No. 814** was recalled from the order of third reading to the order of second reading.
Floor Amendment No. 1 was withdrawn by the sponsor.
There being no further amendments, the bill was ordered to a third reading.

READING BILL FROM THE HOUSE OF REPRESENTATIVES A THIRD TIME

On motion of Senator Simmons, **House Bill No. 814** 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:

Anderson	Feigenholtz	Lightford	Stadelman
Aquino	Fine	Loughran Cappel	Syverson
Belt	Glowiak Hilton	Martwick	Toro
Bennett	Halpin	McClure	Tracy
Bryant	Harris, N.	McConchie	Turner, D.
Castro	Harriss, E.	Morrison	Turner, S.
Cervantes	Hastings	Murphy	Ventura
Chesney	Holmes	Peters	Villa
Collins	Hunter	Porfirio	Villanueva
Cunningham	Johnson	Preston	Villivalam
Curran	Jones, E.	Rezin	Walker
DeWitte	Joyce	Rose	Wilcox
Edly-Allen	Koehler	Simmons	Mr. President
Ellman	Lewis	Sims	

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.

SENATE BILL RECALLED

On motion of Senator Faraci, **Senate Bill No. 507** was recalled from the order of third reading to the order of second reading.

Senator Faraci offered the following amendment and moved its adoption:

AMENDMENT NO. 1 TO SENATE BILL 507

AMENDMENT NO. 1 . Amend Senate Bill 507 by replacing everything after the enacting clause with the following:

"Section 5. The Illinois Freedom to Work Act is amended by changing Section 10 as follows:

(820 ILCS 90/10)

(Text of Section before amendment by P.A. 103-915 and 103-921)

Sec. 10. Prohibiting covenants not to compete and covenants not to solicit.

(a) No employer shall enter into a covenant not to compete with any employee unless the employee's actual or expected annualized rate of earnings exceeds $75,000 per year. This amount shall increase to $80,000 per year beginning on January 1, 2027, $85,000 per year beginning on January 1, 2032, and $90,000 per year beginning on January 1, 2037. A covenant not to compete entered into in violation of this subsection is void and unenforceable.

(b) No employer shall enter into a covenant not to solicit with any employee unless the employee's actual or expected annualized rate of earnings exceeds $45,000 per year. This amount shall increase to $47,500 per year beginning on January 1, 2027, $50,000 per year beginning on January 1, 2032, and $52,500 per year beginning on January 1, 2037. A covenant not to solicit entered into in violation of this subsection is void and unenforceable.

(c) No employer shall enter into a covenant not to compete or a covenant not to solicit with any employee who an employer terminates or furloughs or lays off as the result of business circumstances or governmental orders related to the COVID-19 pandemic or under circumstances that are similar to the COVID-19 pandemic, unless enforcement of the covenant not to compete includes compensation equivalent to the employee's base salary at the time of termination for the period of enforcement minus compensation

earned through subsequent employment during the period of enforcement. A covenant not to compete or a covenant not to solicit entered into in violation of this subsection is void and unenforceable.

(d) A covenant not to compete is void and illegal with respect to individuals covered by a collective bargaining agreement under the Illinois Public Labor Relations Act or the Illinois Educational Labor Relations Act and individuals employed in construction. This subsection (d) does not apply to construction employees who primarily perform management, engineering or architectural, design, or sales functions for the employer or who are shareholders, partners, or owners in any capacity of the employer.

(Source: P.A. 102-358, eff. 1-1-22.)

(Text of Section after amendment by P.A. 103-915 and 103-921)

Sec. 10. Prohibiting covenants not to compete and covenants not to solicit.

(a) No employer shall enter into a covenant not to compete with any employee unless the employee's actual or expected annualized rate of earnings exceeds $75,000 per year. This amount shall increase to $80,000 per year beginning on January 1, 2027, $85,000 per year beginning on January 1, 2032, and $90,000 per year beginning on January 1, 2037. A covenant not to compete entered into in violation of this subsection is void and unenforceable.

(b) No employer shall enter into a covenant not to solicit with any employee unless the employee's actual or expected annualized rate of earnings exceeds $45,000 per year. This amount shall increase to $47,500 per year beginning on January 1, 2027, $50,000 per year beginning on January 1, 2032, and $52,500 per year beginning on January 1, 2037. A covenant not to solicit entered into in violation of this subsection is void and unenforceable.

(c) No employer shall enter into a covenant not to compete or a covenant not to solicit with any employee who an employer terminates or furloughs or lays off as the result of business circumstances or governmental orders related to the COVID-19 pandemic or under circumstances that are similar to the COVID-19 pandemic, unless enforcement of the covenant not to compete includes compensation equivalent to the employee's base salary at the time of termination for the period of enforcement minus compensation earned through subsequent employment during the period of enforcement. A covenant not to compete or a covenant not to solicit entered into in violation of this subsection is void and unenforceable.

(d) A covenant not to compete is void and illegal with respect to individuals covered by a collective bargaining agreement under the Illinois Public Labor Relations Act or the Illinois Educational Labor Relations Act.

(e) A covenant not to compete or a covenant not to solicit is void and illegal with respect to individuals employed in construction, regardless of whether an individual is covered by a collective bargaining agreement. This subsection (e) does not apply to construction employees who primarily perform management, engineering or architectural, design, or sales functions for the employer or who are shareholders, partners, or owners in any capacity of the employer.

(f) ~~(e)~~ Any covenant not to compete or covenant not to solicit entered into after January 1, 2025 (the effective date of Public Act 103-915) ~~this amendatory Act of the 103rd General Assembly~~ shall not be enforceable with respect to the provision of mental health services to veterans and first responders by any licensed mental health professional in this State if the enforcement of the covenant not to compete or covenant not to solicit is likely to result in an increase in cost or difficulty for any veteran or first responder seeking mental health services.

For the purpose of this subsection:

"First responders" means any persons who are currently or formerly employed as: (i) emergency medical services personnel, as defined in the Emergency Medical Services (EMS) Systems Act, (ii) firefighters, and (iii) law enforcement officers.

"Licensed mental health professional" means a person licensed under the Clinical Psychologist Licensing Act, the Clinical Social Work and Social Work Practice Act, the Marriage and Family Therapy Licensing Act, the Nurse Practice Act, or the Professional Counselor and Clinical Professional Counselor Licensing and Practice Act.

(Source: P.A. 102-358, eff. 1-1-22; 103-915, eff. 1-1-25; 103-921, eff. 1-1-25; revised 10-10-24.)

Section 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. Effective date. This Act takes effect January 1, 2025.".

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 Faraci, **Senate Bill No. 507** 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 55; NAYS None.

The following voted in the affirmative:

Anderson	Faraci	Lewis	Stadelman
Aquino	Feigenholtz	Lightford	Syverson
Belt	Fine	Loughran Cappel	Toro
Bennett	Glowiak Hilton	Martwick	Tracy
Bryant	Halpin	McClure	Turner, D.
Castro	Harris, N.	McConchie	Turner, S.
Cervantes	Harriss, E.	Morrison	Ventura
Chesney	Hastings	Peters	Villa
Collins	Holmes	Porfirio	Villanueva
Cunningham	Hunter	Preston	Villivalam
Curran	Johnson	Rezin	Walker
DeWitte	Jones, E.	Rose	Wilcox
Edly-Allen	Joyce	Simmons	Mr. President
Ellman	Koehler	Sims	

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.

Senator Murphy asked and obtained unanimous consent for the Journal to reflect her intention to have voted in the affirmative on **Senate Bill No. 507**.

REPORT FROM COMMITTEE ON ASSIGNMENTS

Senator Lightford, Chair of the Committee on Assignments, during its November 20, 2024 meeting, reported that the following Legislative Measures have been approved for consideration:

Motion to Concur in House Amendment No. 2 to Senate Bill 688
Motion to Concur in House Amendment No. 3 to Senate Bill 688
Motion to Concur in House Amendment No. 1 to Senate Bill 3410
Motion to Concur in House Amendment No. 2 to Senate Bill 3410

The foregoing concurrences were placed on the Senate Calendar.

CONSIDERATION OF HOUSE AMENDMENTS TO SENATE BILLS ON SECRETARY'S DESK

On motion of Senator Martwick, **Senate Bill No. 688**, with House Amendments numbered 2 and 3 on the Secretary's Desk, was taken up for immediate consideration.

Senator Martwick moved that the Senate concur with the House in the adoption of their amendments to said bill.

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

YEAS 54; NAYS None.

The following voted in the affirmative:

Anderson	Fine	Loughran Cappel	Syverson
Aquino	Glowiak Hilton	Martwick	Toro
Belt	Halpin	McClure	Tracy
Bennett	Harris, N.	McConchie	Turner, D.
Bryant	Harriss, E.	Morrison	Turner, S.
Castro	Hastings	Murphy	Ventura
Cervantes	Holmes	Peters	Villa
Collins	Hunter	Porfirio	Villanueva
Cunningham	Johnson	Preston	Villivalam
Curran	Jones, E.	Rezin	Walker
DeWitte	Joyce	Rose	Wilcox
Edly-Allen	Koehler	Simmons	Mr. President
Ellman	Lewis	Sims	
Faraci	Lightford	Stadelman	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendments numbered 2 and 3 to **Senate Bill No. 688**, by a three-fifths vote.

Ordered that the Secretary inform the House of Representatives thereof.

On motion of Senator Holmes, **Senate Bill No. 3410**, with House Amendments numbered 1 and 2 on the Secretary's Desk, was taken up for immediate consideration.

Senator Holmes moved that the Senate concur with the House in the adoption of their amendments to said bill.

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

YEAS 39; NAYS 17.

The following voted in the affirmative:

Aquino	Fine	Lightford	Stadelman
Belt	Halpin	Loughran Cappel	Toro
Castro	Harris, N.	Martwick	Turner, D.
Cervantes	Hastings	Morrison	Ventura
Collins	Holmes	Murphy	Villa
Cunningham	Hunter	Peters	Villanueva
Edly-Allen	Johnson	Porfirio	Villivalam
Ellman	Jones, E.	Preston	Walker
Faraci	Joyce	Simmons	Mr. President
Feigenholtz	Koehler	Sims	

The following voted in the negative:

Anderson	DeWitte	McConchie	Turner, S.
Bennett	Glowiak Hilton	Rezin	Wilcox
Bryant	Harriss, E.	Rose	
Chesney	Lewis	Syverson	
Curran	McClure	Tracy	

The motion prevailed.

And the Senate concurred with the House in the adoption of their Amendments numbered 1 and 2 to **Senate Bill No. 3410**, by a three-fifths vote.

Ordered that the Secretary inform the House of Representatives thereof.

At the hour of 4:49 o'clock p.m., the Chair announced that the Senate stands adjourned until Thursday, November 21, 2024, at 10:00 o'clock a.m.