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## INTRODUCTION

The *Illinois Register* is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State Statute; and activities (meeting agendas; Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State Agencies; is also published in the Register.

The Register is a weekly update of the Illinois Administrative Code (a compilation of the rules adopted by State agencies). The most recent edition of the Code, along with the Register, comprise the most current accounting of State agencies' rulemakings.

The *Illinois Register* is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1, et seq.].

## ILLINOIS REGISTER PUBLICATION SCHEDULE FOR 2019

| Issue# | Rules Due Date | Date of Issue |
|---|---|---|
| 1 | December 26, 2018 | January 4, 2019 |
| 2 | December 31, 2018 | January 11, 2019 |
| 3 | January 7, 2019 | January 18, 2019 |
| 4 | January 14, 2019 | January 25, 2019 |
| 5 | January 22, 2019 | February 1, 2019 |
| 6 | January 28, 2019 | February 8, 2019 |
| 7 | February 4, 2019 | February 15, 2019 |
| 8 | February 11, 2019 | February 22, 2019 |
| 9 | February 19, 2019 | March 1, 2019 |
| 10 | February 25, 2019 | March 8, 2019 |
| 11 | March 4, 2019 | March 15, 2019 |
| 12 | March 11, 2019 | March 22, 2019 |
| 13 | March 18, 2019 | March 29, 2019 |
| 14 | March 25, 2019 | April 5, 2019 |
| 15 | April 1, 2019 | April 12, 2019 |
| 16 | April 8, 2019 | April 19, 2019 |
| 17 | April 15, 2019 | April 26, 2019 |
| 18 | April 22, 2019 | May 3, 2019 |
| 19 | April 29, 2019 | May 10, 2019 |
| 20 | May 6, 2019 | May 17, 2019 |
| 21 | May 13, 2019 | May 24, 2019 |

| | | |
|---|---|---|
| 22 | May 20, 2019 | May 31, 2019 |
| 23 | May 28, 2019 | June 7, 2019 |
| 24 | June 3, 2019 | June 14, 2019 |
| 25 | June 10, 2019 | June 21, 2019 |
| 26 | June 17, 2019 | June 28, 2019 |
| 27 | June 24, 2019 | July 5, 2019 |
| 28 | July 1, 2019 | July 12, 2019 |
| 29 | July 8, 2019 | July 19, 2019 |
| 30 | July 15, 2019 | July 26, 2019 |
| 31 | July 22, 2019 | August 2, 2019 |
| 32 | July 29, 2019 | August 9, 2019 |
| 33 | August 5, 2019 | August 16, 2019 |
| 34 | August 12, 2019 | August 23, 2019 |
| 35 | August 19, 2019 | August 30, 2019 |
| 36 | August 26, 2019 | September 6, 2019 |
| 37 | September 3, 2019 | September 13, 2019 |
| 38 | September 9, 2019 | September 20, 2019 |
| 39 | September 16, 2019 | September 27, 2019 |
| 40 | September 23, 2019 | October 4, 2019 |
| 41 | September 30, 2019 | October 11, 2019 |
| 42 | October 7, 2019 | October 18, 2019 |
| 43 | October 15, 2019 | October 25, 2019 |
| 44 | October 21, 2019 | November 1, 2019 |
| 45 | October 28, 2019 | November 8, 2019 |
| 46 | November 4, 2019 | November 15, 2019 |
| 47 | November 12, 2019 | November 22, 2019 |
| 48 | November 18, 2019 | December 2, 2019 |
| 49 | November 25, 2019 | December 6, 2019 |
| 50 | December 2, 2019 | December 13, 2019 |
| 51 | December 9, 2019 | December 20, 2019 |
| 52 | December 16, 2019 | December 27, 2019 |

ILLINOIS GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF PROPOSED AMENDMENT

1) Heading of the Part: Human Rights Authority

2) Code Citation: 59 Ill. Adm. Code 310

3) Section Number: 310.40 — Proposed Action: Amendment

4) Statutory Authority: Implementing and authorized by the Guardianship and Advocacy Act [20 ILCS 3955].

5) A Complete Description of the Subjects and Issues Involved: The proposed rulemaking aligns the Human Rights Authority meeting notice rule with the Open Meetings Act.

6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None

7) Will this rulemaking replace any emergency rule currently in effect? No

8) Does this rulemaking contain an automatic repeal date? No

9) Does this rulemaking contain incorporations by reference? No

10) Are there any other rulemakings pending on this Part? No

11) Statement of Statewide Policy Objective: The proposed amendment will not affect any other unit of State or local government in Illinois.

12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Interested parties may submit comments in writing within 45 days after publication to:

Kenya A. Jenkins-Wright
General Counsel
Guardianship and Advocacy Commission
160 N. LaSalle, S-500
Chicago IL 60601

312/793-5900
(TTY) 866/333-3362

ILLINOIS GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF PROPOSED AMENDMENT

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: None

B) Reporting, bookkeeping or other procedures required for compliance: No changes

C) Types of professional skills necessary for compliance: None

14) Small Business Impact Analysis: There is no impact to small business.

15) Regulatory Agenda on which this rulemaking was summarized: July 2019

The full text of the Proposed Amendment begins on the next page:

ILLINOIS GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF PROPOSED AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER III: GUARDIANSHIP AND ADVOCACY COMMISSION

PART 310
HUMAN RIGHTS AUTHORITY

Section

310.10 Authority and Purpose
310.20 General Provisions
310.30 Membership and Organization
310.40 Meetings
310.50 Complaints
310.60 Investigations
310.70 Recommendations and Findings
310.80 Confidentiality
310.90 Limitations

AUTHORITY: Implementing and authorized by the Guardianship and Advocacy Act [20 ILCS 3955].

SOURCE: Adopted at 5 Ill. Reg. 13223, effective November 13, 1981; codified at 7 Ill. Reg. 12866; amended at 10 Ill. Reg. 7778, effective April 30, 1986; amended at 24 Ill. Reg. 13029, effective August 21, 2000; amended at 25 Ill. Reg. 5628, effective May 1, 2001; amended at 26 Ill. Reg. 8828, effective June 11, 2002; amended at 42 Ill. Reg. 2050, effective January 11, 2018; amended at 43 Ill. Reg. _____, effective _____.

**Section 310.40 Meetings**

a) Annual Meeting
The annual meeting of each regional authority shall convene in June for the purpose of electing officers and for any other business that may be brought before it.

b) Regular Meetings
*Each regional authority shall meet not less than once every two months.*

c) Special Meetings
*Meetings may also be held upon call of the Regional Chairperson or upon written request of any five members of the Regional Authority.*

ILLINOIS GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF PROPOSED AMENDMENT

d) Quorum
*Five members shall constitute a quorum.* (Section 14 of the Act)

e) Voting on Actions
Except as provided in Section 310.50(c) and 310.70(c)(3) and (e)~~ of this Part~~, no action shall be taken at any meeting of a regional authority except upon a majority vote of the members in attendance and constituting a quorum.

f) Notice
Each regional authority shall give public notice of its schedule of regular meetings at the beginning of each calendar year, including the dates, times, and places of meetings, if known. Public notice of any special meeting or reconvened regular meeting shall be given at least 48~~24~~ hours before the meeting. However, this requirement of public notice of reconvened meetings does not apply to a meeting reconvened within 24 hours or when announcement of the time and place of the reconvened meeting was made at the original meeting and there is no change in agenda. Public notice shall be given by posting a copy of the notice at the Commission's offices located in Springfield and Chicago, Illinois, and at the regional authority's regional office and at the building where the meeting is to be held. In addition, an authority shall provide notice of its meetings to any newspaper or radio or television station that requests notice.

g) Minutes
Minutes of each meeting shall be recorded by the secretary of the authority or designee and a copy retained by the secretary. The minutes, except as provided by Section 310.80(d)~~ of this Part~~, shall be available, within 7 days after their approval, for public inspection at the Commission's offices located in Springfield and Chicago, Illinois and the regional authority's regional office.

h) Location of the Meeting Place
Each regional authority shall conduct meetings at locations within its regional boundaries so as to facilitate participation by the regional authority members and residents of the region.

i) Accessibility of Meeting Place
Each regional authority shall conduct its meetings at facilities that are accessible to the mentally and physically impaired.

ILLINOIS GUARDIANSHIP AND ADVOCACY COMMISSION

NOTICE OF PROPOSED AMENDMENT

j) Public Comment
A portion of each meeting shall be set aside for comments or questions by nonmembers.

k) Open Meetings Act
The meetings of all regional authorities shall be conducted in compliance with the provisions of the Open Meetings Act [5 ILCS 120] and the Illinois Guardianship and Advocacy Act [20 ILCS 3955].

(Source: Amended at 43 Ill. Reg. _____, effective _____)

DEPARTMENT OF INSURANCE

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Annual Financial Reporting

2) Code Citation: 50 Ill. Adm. Code 925

3)

| Section Numbers: | Proposed Actions: |
|---|---|
| 925.30 | Amendment |
| 925.140 | Amendment |
| 925.141 | New Section |
| 925.170 | Amendment |

4) Statutory Authority: Implementing Sections 132.1 through 132.7, 136, 401 and 402 of the Illinois Insurance Code [215 ILCS 5/132.1 through 132.7, 136, 401 and 402], and Section 5-3 of the Health Maintenance Organization Act [215 ILCS 125/5-3], Section 25 of the Dental Service Plan Act [215 ILCS 110/25] and Section 4003 of the Limited Health Service Organization Act [215 ILCS 130/4003], and authorized by Section 401 of the Illinois Insurance Code [215 ILCS 5/401].

5) A Complete Description of the Subjects and Issues Involved: The proposed changes to the Part require insurers to establish an internal audit function to enhance corporate governance. Small companies are exempt from the requirement if they do not meet a premium threshold. The amendments are based on NAIC Model Regulation #205, which will be an accreditation standard effective 1/1/2020.

6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None

7) Will this rulemaking replace an emergency rule currently in effect? No

8) Does this rulemaking contain an automatic repeal date? No

9) Does this rulemaking contain incorporations by reference? No

10) Are there any other rulemakings pending on this Part? No

11) Statement of Statewide Policy Objective: This rulemaking will not require a local government to establish, expand or modify its activities in such a way as to necessitate additional expenditures from local revenues.

DEPARTMENT OF INSURANCE

NOTICE OF PROPOSED AMENDMENTS

12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to comment on this proposed rulemaking may submit written comments no later than 45 days after the publication of this Notice to:

| | | |
|---|---|---|
| Mark Thielen | or | Susan Anders |
| Assistant General Counsel | | Rules Coordinator |
| Department of Insurance | | Department of Insurance |
| 320 West Washington, 4th Floor | | 320 West Washington, 4th Floor |
| Springfield IL 62767-0001 | | Springfield IL 62767-0001 |
| | | |
| 217/558-4542 | | 217/558-0957 |

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: None, small insurers are exempt from the requirement if they do not meet a premium threshold.

B) Reporting, bookkeeping or other procedures required for compliance: Insurers will be required to establish an internal audit function, which will include proper documentation of findings and reporting within the organization.

C) Types of professional skills necessary for compliance: Auditing

14) Small Business Impact Analysis: None

15) Regulatory Agenda on which this rulemaking was summarized: July 2019

The full text of the Proposed Amendments begins on the next page:

DEPARTMENT OF INSURANCE

NOTICE OF PROPOSED AMENDMENTS

TITLE 50: INSURANCE
CHAPTER I: DEPARTMENT OF INSURANCE
SUBCHAPTER l: PROVISIONS APPLICABLE TO ALL COMPANIES

PART 925
ANNUAL FINANCIAL REPORTING

Section
925.10 Authority (Repealed)
925.20 Purpose and Scope
925.30 Definitions
925.40 General Requirements Related to Filing and Extensions for Filing of Annual Audited Financial Report and Audit Committee Appointment
925.50 Contents of Annual Audited Financial Report
925.60 Designation of Independent Certified Public Accountant
925.70 Qualifications of Independent Certified Public Accountant
925.80 Consolidated or Combined Audits
925.90 Scope of Audit and Report of Independent Certified Public Accountant
925.100 Notification of Adverse Financial Condition
925.110 Communication of Internal Control Related Matters Noted in an Audit
925.115 Accountant's Letter of Qualifications (Renumbered)
925.120 Accountant's Letter of Qualifications
925.130 Definition, Availability and Maintenance of Independent Certified Public Accountant Workpapers
925.140 Requirements for Audit Committees
925.141 Internal Audit Function Requirements
925.145 Penalties (Renumbered)
925.150 Conduct of Insurer in Connection with the Preparation of Required Reports and Documents
925.160 Management's Report of Internal Control over Financial Reporting
925.170 Exemptions and Transitions
925.180 Canadian and British Companies
925.190 Penalties
925.200 Severability Provision

925.EXHIBIT A CPA Letter of Representation

AUTHORITY: Implementing Sections 132.1 through 132.7, 136, 401 and 402 of the Illinois Insurance Code [215 ILCS 5], and Section 5-3 of the Health Maintenance Organization Act [215

ILCS 125], Section 25 of the Dental Service Plan Act [215 ILCS 110] and Section 4003 of the Limited Health Service Organization Act [215 ILCS 130], and authorized by Section 401 of the Illinois Insurance Code [215 ILCS 5].

SOURCE: Filed July 9, 1975, effective July 21, 1975; codified at 7 Ill. Reg. 2359; amended at 11 Ill. Reg. 18204, effective October 26, 1987; amended at 19 Ill. Reg. 12229, effective August 14, 1995; amended at 21 Ill. Reg. 1666, effective January 28, 1997; amended at 27 Ill. Reg. 16121, effective October 6, 2003; amended at 33 Ill. Reg. 6974, effective May 11, 2009; recodified from the Department of Financial and Professional Regulation to the Department of Insurance pursuant to Executive Order 2009-04 at 38 Ill. Reg. 24064; amended at 39 Ill. Reg. 6485, effective April 24, 2015; amended at 43 Ill. Reg. _____, effective _____.

**Section 925.30 Definitions**

"Accountant" or "independent certified public accountant" means an independent certified public accountant or independent accounting firm in good standing with the American Institute of Certified Public Accountants (AICPA) and all states in which the accountant is licensed to practice. For Canadian and British companies, accountant means a Canadian-chartered or British-chartered accountant.

"Affiliate of, or person affiliated with, a specific person" is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the person specified.

"Audit Committee" means a committee (or equivalent body) established by the board of directors of an entity for the purpose of overseeing the accounting and financial reporting processes of an insurer or group of insurers, the internal audit function of an insurer or group of insurers (if applicable), and external audits of financial statements of the insurer or group of insurers. The audit committee of any entity that controls a group of insurers may be deemed to be the audit committee for one or more of these controlled insurers solely for the purposes of this Part at the election of the controlling person. Refer to Section 925.140(fe) ~~of this Part~~ for exercising this election. If an audit committee is not designated by the insurer, the insurer's entire board of directors shall constitute the audit committee.

"Audited Financial Report" means and includes those items specified in Section 925.50 of this Part.

"Code" means the Illinois Insurance Code [215 ILCS 5].

"Dental Service Plan Act" means 215 ILCS 110.

"Department" means the Illinois Department of Insurance.

"Director" means the Director of the Illinois Department of Insurance.

"Group of Insurers" means those licensed insurers included in the reporting requirements of Article VIII½ of the Code, or a set of insurers as identified by management, for the purpose of assessing the effectiveness of internal control over financial reporting.

"Health Maintenance Organization Act" means 215 ILCS 125.

"Indemnification" means an agreement of indemnity or a release from liability where the intent or effect is to shift or limit in any manner the potential liability of the person or firm for failure to adhere to applicable auditing or professional standards, whether or not resulting in part from known or other misrepresentations made by the insurer or its representatives.

"Independent Board Member" has the same meaning as described in Section 925.140(c).

"Insurer", for purposes of this Part, means a licensed insurer or accredited reinsurer as defined in Sections 2(f), (g) and (h) and 173.1 of the Code or a Health Maintenance Organization as defined in Section 1-2(9) of the Health Maintenance Organization Act, Dental Service Plan as defined in Section 4 of the Dental Service Plan Act, or a Limited Health Service Organization as defined in Section 1002 of the Limited Health Service Organization Act.

"Internal Audit Function" means a function by which a person or persons provide independent, objective and reasonable assurance designed to add value and improve an organization's operations and accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

"Internal Control Over Financial Reporting" means a process effected by an entity's board of directors, management and other personnel designed to provide reasonable assurance regarding the reliability of the financial statements, i.e.,

those items specified in Section 925.50(b)(2) through (8), and includes those policies and procedures that:

Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of assets;

Provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements, i.e., those items specified in Section 925.50(b)(2) through (9), and that receipts and expenditures are being made only in accordance with authorizations of management and directors; and

Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of assets that could have a material effect on the financial statements, i.e., those items specified in Section 925.50(b)(2) through (9).

"Limited Health Service Organization Act" means 215 ILCS 130.

"SEC" means the United States Securities and Exchange Commission.

"Section 404" means Section 404 of the Sarbanes-Oxley Act of 2002~~, as codified in~~ (15 USC 7262).

"Section 404 Report" means Management's Report of Internal Control over Financial Reporting as defined by the SEC (17 CFR 240.13a-15(f)) and the related attestation report of the independent certified public accountant as described in Section 925.160.

"SOX Compliant Entity" means an entity that either is required to be compliant with, or voluntarily is compliant with, all of the following provisions of the Sarbanes-Oxley Act of 2002:

the preapproval requirements of 15 USC 78j-l(i);

the audit committee independence requirements of 15 USC 78j-l(m)(3); and

the internal control over financial reporting requirements of 17 CFR 229.308.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 925.140 Requirements for Audit Committees**

This Section shall not apply to foreign or alien insurers licensed in this State or an insurer that is a SOX Compliant Entity or a direct or indirect wholly-owned subsidiary of a SOX Compliant Entity.

a) The audit committee shall be directly responsible for the appointment, compensation and oversight of the work of any accountant (including resolution of disagreements between management and the accountant regarding financial reporting) for the purpose of preparing or issuing the audited financial report or related work pursuant to this Part. Each accountant shall report directly to the audit committee.

b) The audit committee of an insurer or group of insurers shall be responsible for overseeing the insurer's internal audit function and granting the person or persons performing the function suitable authority and resources to fulfill his or her responsibilities if required by Section 925.141.

c~~b~~) Each member of the audit committee shall be a member of the board of directors of the insurer or a member of the board of directors of an entity elected pursuant to both subsection (f~~e~~) and the definition of audit committee found in Section 925.30.

d~~c~~) In order to be considered independent for purposes of this Section, a member of the audit committee may not, other than in his or her capacity as a member of the audit committee, the board of directors, or any other board committee, accept any consulting, advisory or other compensatory fee from the entity or be an affiliated person of the entity or any subsidiary of the entity. However, if law requires board participation by otherwise non-independent members, that law shall prevail and the members may participate in the audit committee and be designated as independent for audit committee purposes, unless they are officer's or employee's of the insurer or one of its affiliates.

e~~d~~) If a member of the audit committee ceases to be independent for reasons outside the member's reasonable control, that person, with notice by the responsible entity to the State, may remain an audit committee member of the responsible entity until the earlier of the next annual meeting of the responsible entity or one year from the occurrence of the event that caused the member to be no longer independent.

f~~e~~) To exercise the election of the controlling person to designate the audit committee for purposes of this Part, the ultimate controlling person shall provide written notice to the domiciliary commissioners of the affected insurers. Notification shall be made timely prior to the issuance of the statutory audit report and include a description of the basis for the election. The election can be changed through notice to the Director by the insurer, which shall include a description of the basis for the change. The election shall remain in effect for perpetuity, until rescinded.

g~~f~~) Report to Audit Committee

1) The audit committee shall require the accountant that performs for an insurer any audit required by this Part to timely report to the audit committee in accordance with the requirements of AU-C Section 260, The Auditor's Communication With Those Charged With Governance, AICPA Professional Standards (as of June 1, 2014 (no later amendments or editions), by American Institute of Certified Public Accountants, Inc., 1211 Avenue of the Americas, New York NY 10036-8775; website www.aicpa.org), including:

A) All significant accounting policies and material permitted practices;

B) All material alternative treatments of financial information within statutory accounting principles that have been discussed with management officials of the insurer, ramifications of the use of the alternative disclosures and treatments, and the treatment preferred by the accountant; and

C) Other material written communications between the accountant and the management of the insurer, such as any management letter or schedule of unadjusted differences.

2) If an insurer is a member of an insurance holding company system, the reports required by subsection (g~~f~~)(1) may be provided to the audit committee on an aggregate basis for insurers in the holding company system, provided that any substantial differences among insurers in the system are identified to the audit committee.

h~~g~~) The proportion of independent audit committee members shall meet or exceed the following criteria:

Prior Calendar Year Direct Written and Assumed Premiums

| $0 - $300,000,000 | Over $300,000,000 - $500,000,000 | Over $500,000,000 |
|---|---|---|
| No minimum requirements. See also Note A and B. | Majority (50% or more) of members shall be independent. See also Note A and B. | Supermajority of members (75% or more) shall be independent. See also Note A. |

Note A: The Director has authority afforded by State law to require the entity's board to enact improvements to the independence of the audit committee membership if the insurer is in a risk based capital (RBC) action level event, as defined in Section ~~215 ILCS 5/~~35A-15, 20, 25 or 30 of the Code, meets one or more of the standards of an insurer deemed to be in hazardous financial condition, or otherwise exhibits qualities of a troubled insurer.

Note B: All insurers with less than $500,000,000 in prior year direct written and assumed premiums are encouraged to structure their audit committees with at least a supermajority of independent audit committee members.

Note C: Prior calendar year direct written and assumed premiums shall be the combined total of direct premiums and assumed premiums from non-affiliates for the reporting entities.

i~~h~~) An insurer with direct written and assumed premium, excluding premiums reinsured with the Federal Crop Insurance Corporation and Federal Flood Program, less than $500,000,000 may make application to the Director for a waiver from the requirements of this Section based upon hardship. The insurer shall file, with its annual statement filing, the approval for relief from this Section with the states that it is licensed in or doing business in and the NAIC. If the

nondomestic state accepts electronic filing with the NAIC, the insurer shall file the approval in an electronic format acceptable to the NAIC.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 925.141 Internal Audit Function Requirements**

a) Exemption. An insurer is exempt from the requirements of this Section if the insurer:

1) has annual direct written and unaffiliated assumed premiums, including international direct and assumed premiums but excluding premiums, reinsured with the Federal Crop Insurance Corporation and Federal Flood Program, of less than $500,000,000; or

2) is a member of a group of insurers that has annual direct written and unaffiliated assumed premiums, including international direct and assumed premiums, but excluding premiums reinsured with the Federal Crop Insurance Corporation and Federal Flood Program, of less than $1,000,000,000.

b) Function. The insurer or group of insurers shall establish an internal audit function providing independent, objective and reasonable assurance to the audit committee and insurer management regarding the insurer's governance, risk management and internal controls. This assurance shall be provided by performing general and specific audits, reviews and tests and by employing other techniques deemed necessary to protect assets, evaluate control effectiveness and efficiency, and evaluate compliance with policies and regulations.

c) Independence. In order to ensure that internal auditors remain objective, the internal audit function must be organizationally independent. Specifically, the internal audit function shall not defer ultimate judgment on audit matters to others, and shall appoint an individual to head the internal audit function who will have direct and unrestricted access to the board of directors. Organizational independence does not preclude dual-reporting relationships.

d) Reporting. The head of the internal audit function shall report to the audit committee regularly, but no less than annually, on the periodic audit plan, factors that may adversely impact the internal audit function's independence or

effectiveness, material findings from completed audits and the appropriateness of corrective actions implemented by management as a result of audit findings.

e) Additional Requirements. If an insurer is a member of an insurance holding company system or included in a group of insurers, the insurer may satisfy the internal audit function requirements set forth in this Section at the ultimate controlling parent level, an intermediate holding company level, or the individual legal entity level.

(Source: Added at 43 Ill. Reg. _____, effective _____)

**Section 925.170 Exemptions and Transitions**

a) Upon written application of any domestic insurer, the Director may grant an exemption from compliance with any and all provisions of this Part if the Director finds, upon review of the application, that compliance with this Part would constitute a financial or organizational hardship upon the insurer. An exemption may be granted at any time, and from time to time, for a specified period or periods. Within 10 days from a denial of an insurer's written request for an exemption from this Part, the insurer may request in writing a hearing on its application for an exemption. The hearing shall be held in accordance with the rules of the Department pertaining to administrative hearing procedures (50 Ill. Adm. Code 2402).

b) Domestic insurers retaining a certified public accountant who qualifies as independent shall comply with the January 1, 2010 revisions for the year ending December 31, 2010 and each year thereafter, unless the Director permits otherwise.

c) Domestic insurers not retaining a certified public accountant on the effective date of this regulation who qualifies as independent may meet the following schedule for compliance unless the Director permits otherwise.

1) As of December 31, 2010, file with the Director an audited financial report.

2) For the year ending December 31, 2010 and each year thereafter, these insurers shall file with the Director all reports and communication required by this Part.

d) Foreign insurers shall comply with this regulation for the year ending December 31, 2010, and each year thereafter, unless the Director permits otherwise.

e) The requirements of Section 925.70(d) shall be in effect for audits of the year beginning January 1, 2010 and thereafter.

f) The requirements of Section 925.140 are to be in effect January 1, 2010. An insurer or group of insurers that is not required to have independent audit committee members or only a majority of independent audit committee members (as opposed to a supermajority) because the total written and assumed premium is below the threshold, and subsequently becomes subject to one of the independence requirements due to changes in premium, shall have 1 year following the year the threshold is exceeded (but not earlier than January 1, 2010) to comply with the independence requirements. Likewise, an insurer that becomes subject to one of the independence requirements as a result of a business combination shall have one calendar year following the date of acquisition or combination to comply with the independence requirements.

g) The requirements of this Section and ~~other modified~~ Sections ~~(~~925.20, 925.30, 925.40, 925.50, 925.60, 925.70, 925.90, 925.100, 925.110, 925.120, 925.130, 925.150, 925.160 and 925.180~~)~~ are effective beginning with the reporting period ending December 31, 2010 and each year thereafter. An insurer or group of insurers that is not required to file a report because the total written premium is below the threshold and subsequently becomes subject to the reporting requirements shall have 2 years following the year the threshold is exceeded (but not earlier than December 31, 2010) to file a report. Likewise, an insurer acquired in a business combination shall have 2 calendar years following the date of acquisition or combination to comply with the reporting requirements.

h) The requirements of Section 925.141 are effective January 1, 2020. If an insurer or group of insurers that is exempt from the Section 925.141 requirements no longer qualifies for that exemption, it shall have one year after the year the threshold is exceeded to comply with the requirements of this Part.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

DEPARTMENT OF INSURANCE

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Credit for Reinsurance Ceded

2) Code Citation: 50 Ill. Adm. Code 1104

3)

| Section Numbers: | Proposed Actions: |
|---|---|
| 1104.10 | Amendment |
| 1104.15 | Amendment |
| 1104.30 | Amendment |
| 1104.35 | New Section |
| 1104.40 | Amendment |
| 1104.45 | New Section |
| 1104.60 | Amendment |
| 1104.70 | Amendment |
| 1104.80 | Amendment |
| 1104.100 | Amendment |
| 1104.APPENDIX B | New Section |

4) Statutory Authority: Implementing Sections 173 and 173.1 and authorized by Section 401 of the Illinois Insurance Code [215 ILCS 5/173, 5/173.1, and 5/401].

5) A Complete Description of the Subjects and Issues Involved: U.S. reinsurance collateral requirements mandated by State insurance laws have been controversial for several years. While U.S. states have traditionally required 100% collateral for insurers taking financial statement credit for risks reinsured with non-U.S. reinsurers, often foreign jurisdictions do not require the same of U.S. reinsurers. This has come to be recognized as an unacceptable competitive disadvantage within the global reinsurance marketplace, and has led to numerous State, federal, and international efforts to correct the situation.

Recognizing the potential for variation in collateral requirements across states makes planning for collateral liability more uncertain and thus potentially more expensive, state regulators have been working together through the National Association of Insurance Commissioners ("NAIC") to reduce collateral requirements in a consistent manner commensurate with the financial strength of the reinsurer and the quality of the regulatory regime that oversees it. The NAIC passed amendments to the *NAIC Credit for Reinsurance Model Law* (#785) and *Credit for Reinsurance Model Regulation* (#786) (Credit for Reinsurance Models) in 2011. Once implemented by a State, the amendments will allow foreign reinsurers to post significantly less than 100% collateral for U.S. claims, provided the reinsurer is evaluated and certified. Individual reinsurers are certified based on criteria that include, but are not limited to, financial strength, timely

claims payment history, and the requirement a reinsurer be domiciled and licensed in a qualified jurisdiction.

On July 21, 2010, Congress passed and the President signed related federal legislation, the Non-admitted and Reinsurance Reform Act, which became effective July 21, 2011. This law will preempt the extraterritorial application of the Illinois credit for reinsurance law if we do not adopt the proposed changes.

The amendments became an NAIC accreditation standard effective 1/1/2019. Illinois must adopt these amendments to maintain its accreditation with the NAIC.

6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None

7) Will this rulemaking replace an emergency rule currently in effect? No

8) Does this rulemaking contain an automatic repeal date? No

9) Does this rulemaking contain incorporations by reference? Yes

10) Are there any other rulemakings pending on this Part? No

11) Statement of Statewide Policy Objective: This rulemaking will not require a local government to establish, expand or modify its activities in such a way as to necessitate additional expenditures from local revenues.

12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to comment on this proposed rulemaking may submit written comments no later than 45 days after the publication of this Notice to:

| | | |
|---|---|---|
| Robert Planthold | or | Susan Anders |
| Assistant General Counsel | | Rules Coordinator |
| Illinois Department of Insurance | | Illinois Department of Insurance |
| 122 S. Michigan Ave, 19th Fl | | 320 W. Washington St. |
| Chicago IL 60603 | | Springfield IL 62767 |
| 312/814-5445 | | 217/558-0957 |

13) Initial Regulatory Flexibility Analysis:

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A) Types of small businesses, small municipalities and not-for-profit corporations affected: Not applicable

B) Reporting, bookkeeping or other procedures required for compliance: Revised filing requirements and criteria to allow credit for reinsurance ceded by a domestic insurer to a reinsurer

C) Types of professional skills necessary for compliance: Actuarial, Investment Management

14) Small Business Impact Analysis: The Department determined that the rulemaking will not have an adverse impact on small businesses.

15) Regulatory Agenda on which this rulemaking was summarized: July 2019

The full text of the Proposed Amendments begins on the next page:

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NOTICE OF PROPOSED AMENDMENTS

TITLE 50: INSURANCE
CHAPTER I: DEPARTMENT OF INSURANCE
SUBCHAPTER o: REINSURANCE

PART 1104
CREDIT FOR REINSURANCE CEDED

Section
1104.10 Purpose
1104.15 Definitions
1104.20 Credit for Reinsurance – Reinsurer Licensed in this State
1104.30 Credit for Reinsurance – Accredited Reinsurers
1104.35 Credit for Reinsurance – Reinsurer Domiciled in Another State
1104.40 Credit for Reinsurance − Reinsurers Maintaining Trust Funds
1104.45 Credit for Reinsurance – Certified Reinsurers
1104.50 Credit for Reinsurance Required by Law
1104.60 Reduction from Liability for Reinsurance Ceded to an Unauthorized Assuming Insurer
1104.70 Trust Agreements Qualified Under Section 1104.60 ~~of this Part~~
1104.80 Letters of Credit Qualified Under Section 1104.60 ~~of this Part~~
1104.90 Other Security
1104.100 Reinsurance Contract
1104.110 Contracts Affected
1104.120 Severability

1104.APPENDIX A Form AR-1 Certificate of Assuming Insurer
1104.APPENDIX B Form CR-1 Certificate of Certified Reinsurer

AUTHORITY: Implementing Sections 173 and 173.1 and authorized by Section 401 of the Illinois Insurance Code [215 ILCS 5].

SOURCE: Adopted at 20 Ill. Reg. 368, effective January 1, 1996; transferred from the Department of Insurance to the Department of Financial and Professional Regulation pursuant to Executive Order 2004-6 on July 1, 2004; amended at 33 Ill. Reg. 9314, effective June 18, 2009; recodified from the Department of Financial and Professional Regulation to the Department of Insurance at 39 Ill. Reg. 5895; amended at 43 Ill. Reg. _____, effective _____.

**Section 1104.10 Purpose**

DEPARTMENT OF INSURANCE

NOTICE OF PROPOSED AMENDMENTS

The purpose of this Part is to set forth procedural requirements~~ which~~ the Director deems necessary to carry out the provisions of Article XI of~~ the Illinois Insurance~~ Code~~ [215 ILCS 5/Art. XI)~~.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.15 Definitions**

"Code" means the Illinois Insurance Code [215 ILCS 5].

"Department" means the Department of Insurance.

"Director" means the Director of the Department of Insurance.

"ICC" means the International Chamber of Commerce.

"NAIC" means the National Association of Insurance Commissioners.

"SEC" means the U.S. Securities and Exchange Commission.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.30 Credit for Reinsurance – Accredited Reinsurers**

a) Pursuant to Section 173.1(1)(B) of the Code, the Director shall allow credit for reinsurance ceded by a domestic insurer to an assuming insurer that~~which~~ is accredited as a reinsurer in this State as of the date of the ceding insurer's most recent statutory financial statement. An accredited reinsurer must~~is one which~~:

1) File~~Files~~ a properly executed Form AR-1 Certificate of Assuming Insurer found in Appendix A~~ of this Part~~ as evidence of its submission to this State's jurisdiction and to this State's authority to examine its books and records;~~ and~~

2) File~~Files~~ with the Director a certified copy of a letter or a certificate of authority or of compliance as evidence that it is licensed to transact insurance or reinsurance in at least one state~~,~~ or, in the case of a United States branch of an alien assuming insurer, is entered through and licensed to transact insurance or reinsurance in at least one state;~~ and~~

3) File~~Files~~ annually with the Director a copy of its annual financial statement filed with the insurance department of its state of domicile or, in the case of an alien assuming insurer, with the state through which it is entered and in which it is licensed to transact insurance or reinsurance, and a copy of its most recent audited financial statement; and

4) Maintain~~Maintains~~ a surplus as regards policyholders in an amount not less than $20,000,000, or obtain the affirmative approval of the Director upon a finding that it has adequate financial capacity to meet its reinsurance obligations and is otherwise qualified to assume reinsurance from domestic insurers ~~and whose accreditation has been approved by the Director~~.

b) If the Director determines that the assuming insurer has failed to meet or maintain any of these qualifications, the Director may, upon written notice and opportunity for hearing, suspend or revoke the accreditation. Credit shall not be allowed a domestic ceding insurer under this Section if the assuming insurer's accreditation has been revoked by the Director, or if the reinsurance was ceded while the assuming insurer's accreditation was under suspension by the Director.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.35 Credit for Reinsurance – Reinsurer Domiciled in Another State**

a) As part of complying with Section 173.1(1)(B-5)(1)(b) of the Code, an assuming insurer or U.S. branch of an alien assuming insurer must file with the Director a properly executed Form AR-1 found in Appendix A, which will be evidence of its submission to this State's authority to examine its books and records.

b) As used in Section 173.1(1)(B-5)(1) of the Code, *substantially similar* standards means credit for reinsurance standards the Director determines equal or exceed the standards of Article XI of the Code and this Part.

(Source: Added at 43 Ill. Reg. _____, effective _____)

**Section 1104.40 Credit for Reinsurance – Reinsurers Maintaining Trust Funds**

a) Pursuant to Section 173.1(1)(C) of the Code, the Director shall allow credit for

reinsurance ceded by a domestic insurer to an assuming insurer that, as of the date of the ceding insurer's most recent statutory financial statement, maintains a trust fund in an amount prescribed in subsection (b) in a qualified U.S.~~United States~~ financial institution as defined in Section 173.1(3)(B) of the Code, for the payment of the valid claims of its U.S.~~United States~~ policyholders and ceding insurers, their assigns and successors in interest. The assuming insurer shall report annually to the Director substantially the same information as that required to be reported on the NAIC annual statement form by licensed insurers, to enable the Director to determine the sufficiency of the trust fund.

b) The following requirements apply to the following categories of assuming insurer:

1) The trust fund for a single assuming insurer shall consist of funds in trust in an amount not less than the assuming insurer's gross liabilities attributable to business written in the U.S.~~United States~~, and in addition, a trusteed surplus of not less than $20,000,000, except as provided in Section 173.1(1)(C)(3)(a-5) of the Code. The assuming insurer shall file a properly executed Form AR-1 Certificate of Assuming Insurer found in Appendix A~~ of this Part~~ as evidence of the submission to this State's authority to examine its books and records and shall certify that it will bear the expense of any such examination.

2) Certain Group Trust Fund Requirements

A) The trust fund for a group including incorporated and unincorporated individual underwriters shall consist of:

i) For reinsurance ceded under reinsurance agreements with an inception, amendment, or renewal date on or after January 1, 1993, funds in trust in an amount not less than the respective underwriters' several liabilities attributable to business ceded by U.S. domiciled ceding insurers to any underwriter of the group; and

ii) For reinsurance ceded under reinsurance agreements with an inception date on or before December 31, 1992, and not amended or renewed after that date, notwithstanding the other provisions of this Part, funds in trust in an amount not less than the respective underwriters' several insurance and

reinsurance liabilities attributable to business written in the U.S.

B) In~~funds in trust in an amount not less than the group's aggregate gross liabilities attributable to business written in the United States and, in~~ addition, the group shall maintain a trusteed surplus of which $100,000,000 shall be held jointly for the benefit of the U.S.~~United States~~ ceding insurers of any member of the group for all the years of account. The group shall file a properly executed Form AR-1 Certificate of Assuming Insurer found in Appendix A ~~of this Part~~ as evidence of the submission to this State's authority to examine the books and records of any of its members and shall certify that any member examined will bear the expense of any such examination. The group shall make available to the Director annual certifications by the group's domiciliary regulator and its independent public accountants of the solvency of each underwriter member of the group.

C) The incorporated members of the group shall not be engaged in any business, other than underwriting as a member of the group, and shall be subject to the same level of regulation and solvency control by the group's domiciliary regulator as are the unincorporated members.

3) Insurers Conducting Business Outside the United States

A) The trust fund for a group of incorporated insurers under common administration, whose members possess aggregate policyholders surplus of $10,000,000,000 (calculated and reported in substantially the same manner as prescribed by the annual statement instructions and NAIC Accounting Practices and Procedures Manual~~ of the National Association of Insurance Commissioners~~) and that~~which~~ has continuously transacted an insurance business outside the U.S.~~United States~~ for at least 3 years immediately prior to making application for accreditation:~~,~~

i) shall consist of funds in trust in an amount not less than the assuming insurers' gross liabilities attributable to business ceded by U.S.~~United States~~ ceding insurers to any members

of the group pursuant to reinsurance contracts issued in the name of the~~such~~ group; and, ~~in addition, the group~~

ii) shall maintain a joint trusteed surplus of which $100,000,000 shall be held jointly for the benefit of U.S.~~United States~~ ceding insurers of any member of the group.

B) The group shall file a properly executed Form AR-1 Certificate of Assuming Insurer found in Appendix A ~~of this Part~~ as evidence of the submission to this State's authority to examine the books and records of any of its members and shall certify that any member examined will bear the expense of any such examination.

C) The group shall make available to the Director annual certifications by the members' domiciliary regulators and their independent public accountants of the solvency of each member of the group.

c) The trust shall be established in a form approved by the Director and complying with Section 173.1(1) of the Code and this Part. The trust instrument shall provide that:

1) Contested claims shall be valid and enforceable out of funds in trust to the extent remaining unsatisfied 30 days after entry of the final order of any court of competent jurisdiction in the U.S.~~United States.~~

2) Legal title to the assets of the trust shall be vested in the trustee for the benefit of the grantor's U.S.~~United States~~ policyholders and ceding insurers, their assigns and successors in interest.

3) The trust shall be subject to examination as determined by the Director.

4) The trust shall remain in effect for as long as the assuming insurer, or any member or former member of a group of insurers, shall have outstanding obligations under reinsurance agreements subject to the trust.

5) No later than February 28 of each year the trustees of the trust shall report to the Director in writing setting forth the balance in the trust and listing

the trust's investments at the preceding year end, and shall certify the date of termination of the trust, if so planned, or certify that the trust shall not expire prior to the next following December 31.

6) No amendment to the trust shall be effective unless reviewed and approved in advance by the Director.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.45 Credit for Reinsurance – Certified Reinsurers**

a) Pursuant to Section 173.1 of the Code, the Director shall allow credit for reinsurance ceded by a domestic insurer to an assuming insurer that has been certified as a reinsurer in this State at all times for which statutory financial statement credit for reinsurance is claimed under this Section. The credit allowed shall be based upon the security held by or on behalf of the ceding insurer in accordance with a rating assigned to the certified reinsurer by the Director. The security shall be in a form consistent with the provisions of Section 173.1 of the Code. The amount of security required in order for full credit to be allowed shall correspond with the following requirements:

1) Affiliated reinsurance transactions shall receive the same opportunity for reduced security requirements as all other reinsurance transactions.

2) The Director shall require the certified reinsurer to post, for the benefit of the ceding insurer or its estate, 100% security upon the entry of an order of rehabilitation, liquidation or conservation against the ceding insurer.

3) In order to facilitate the prompt payment of claims, if the Director has assigned a Secure-1, Secure-2, Secure-3 or Secure-4 rating to a certified reinsurer under Section 173.1(1)(C-5)(5) of the Code, the Director may allow the certified reinsurer to defer posting security for catastrophe recoverables for a period of up to one year from the date of the first instance of a liability reserve entry by the ceding company as a result of a loss from a catastrophic occurrence that is likely to result in significant insured losses recognized by the Director. The one-year deferral period is contingent upon the certified reinsurer continuing to pay claims in a timely manner in compliance with its contractual obligations as set forth in the reinsurance agreement under which the claims are ceded.

Reinsurance recoverables for only the following lines of business, as reported on the NAIC annual financial statement related specifically to the catastrophic occurrence, will be included in the deferral:

A) Line 1: Fire

B) Line 2: Allied Lines

C) Line 3: Farmowners multiple peril

D) Line 4: Homeowners multiple peril

E) Line 5: Commercial multiple peril

F) Line 9: Inland Marine

G) Line 12: Earthquake

H) Line 21: Auto physical damage

b) Certification Procedure

1) The Director shall issue written notice to an assuming insurer that has made application and been approved as a certified reinsurer. Included in the notice shall be the rating assigned the certified reinsurer in accordance with subsection (a)(3). The Director shall publish a list of all certified reinsurers and their ratings.

2) If it resists enforcement of a final U.S. judgment, the assuming insurer must submit a properly executed Form CR-1 as evidence of its submission to the jurisdiction of this State, appointment of the Director as an agent for service of process in this State, and agreement to provide security for 100% of the assuming insurer's liabilities attributable to reinsurance ceded by U.S. ceding insurers. The Director shall not certify any assuming insurer that is domiciled in a jurisdiction that the Director has determined does not adequately and promptly enforce final U.S. judgments or arbitration awards.

3) The certified reinsurer must agree to meet applicable information filing

requirements, as determined by the Director, both with respect to an initial application for certification and on an ongoing basis. The assuming insurer must pay all costs and expenses associated with the review and evaluation of its application to become a certified reinsurer. All information submitted by certified reinsurers that is not otherwise public information subject to disclosure, shall be exempted from disclosure under Section 173.1 of the Code and shall be withheld from public disclosure. The applicable information filing requirements are as follows:

A) Notification within 10 days after any regulatory actions taken against the certified reinsurer, any change in the provisions of its domiciliary license, or any change in rating by an approved rating agency, including a statement describing the changes and the reasons for the changes;

B) For certified reinsurers not domiciled in the U.S., Form CR-F (for property and casualty reinsurers) or Form CR-S (for life and health reinsurers), which are required to be filed annually and are available on the Department's website at https://insurance.illinois.gov;

C) Annually, the report of the independent auditor on the financial statements of the insurance enterprise, on the basis described in subsection (b)(3)(D);

D) Financial Statements

i) Annually, audited financial statements (audited U.S. GAAP basis if available; audited IFRS basis statements are allowed but must include an audited footnote reconciling equity and net income to a U.S. GAAP basis; or, with the permission of the Director, audited IFRS statements with reconciliation to U.S. GAAP certified by an officer of the company), regulatory filings, and actuarial opinion (as filed with the certified reinsurer's supervisor).

ii) Upon the initial certification, audited financial statements for the last 3 years filed with the certified reinsurer's

supervisor;

E) At least annually, an updated list of all disputed and overdue reinsurance claims regarding reinsurance assumed from U.S. domestic ceding insurers;

F) A certification from the certified reinsurer's domestic regulator that the certified reinsurer is in good standing and maintains capital in excess of the jurisdiction's highest regulatory action level; and

G) Any other information that the Director may reasonably require.

c) The certified reinsurer shall provide and maintain security in an amount sufficient to avoid the imposition of any financial statement penalty on the ceding insurer under this Section for reinsurance ceded to the certified reinsurer. Reinsurance contracts entered into or renewed under this Section shall include this requirement as a "proper funding clause" in addition to the clauses required under Section 1104.100.

(Source: Added at 43 Ill. Reg. _____, effective _____)

**Section 1104.60 Reduction from Liability for Reinsurance Ceded to an Unauthorized Assuming Insurer**

Pursuant to Section 173.1(2) of the Code, the Director shall allow a reduction from liability for reinsurance ceded by a domestic insurer to an assuming insurer not meeting the requirements of Section 173.1(1) of the Code in an amount not exceeding the liabilities carried by the ceding insurer. The~~Such~~ reduction shall be in the amount of funds held by or on behalf of the ceding insurer, including funds held in trust for the exclusive benefit of the ceding insurer, under a reinsurance contract with that~~such~~ assuming insurer as security for the payment of obligations thereunder. The~~Such~~ security must be held in the U.S.~~United States~~ subject to withdrawal solely by, and under the exclusive control of, the ceding insurer or, in the case of a trust, held in a qualified U.S.~~United States~~ financial institution as defined in Section 173.1(3)(B) of the Code.

a) This security may be in the form of any of the following:

1) Cash.

2) Securities ~~listed by the Securities Valuation Office of the National~~

~~Association of Insurance Commissioners and~~ qualifying as admitted assets under Article VIII of the Code and listed by the NAIC Securities Valuation Office, including those deemed exempt from filing by the "Purposes and Procedures Manual of the NAIC Investment Analysis Office" (National Association of Insurance Commissioners, One New York Plaza, Ste. 4210, New York NY 10004) (Volume 18/Issue 1, December 31, 2018) (no later editions or amendments).

3) Clean, irrevocable, unconditional and "evergreen" letters of credit issued or confirmed by a qualified U.S.~~United States~~ institution, as defined in Section 173.1(3)(A) of the Code, effective no later than December 31 of the year for which filing is being made, and in the possession of the ceding insurer~~company~~ on or before the filing date of its annual financial statement. Letters of credit meeting applicable standards of issuer acceptability as of the dates of their issuance (or confirmation) shall, notwithstanding the issuing (or confirming) institution's subsequent failure to meet applicable standards of issuer acceptability, continue to be acceptable as security until their expiration, extension, renewal, modification or amendment, whichever first occurs.

4) Any other form of security acceptable to the Director.

b) An admitted asset or a reduction from liability for reinsurance ceded to an unauthorized assuming insurer pursuant to subsections (a)(1), (2) and (3) shall be allowed only when the requirements of Section 1104.70, 1104.80 or 1104.90 ~~of this Part~~ are met.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.70 Trust Agreements Qualified Under Section 1104.60 ~~of this Part~~**

a) As used in this Section:

1) Beneficiary means the entity for whose sole benefit the trust has been established and any successor of the beneficiary by operation of law. If a court of law appoints a successor in interest to the named beneficiary, ~~then~~ the named beneficiary includes and is limited to the court appointed domiciliary receiver (including conservator, rehabilitator or liquidator).

2) Grantor means the entity that has established a trust for the sole benefit of the beneficiary. When established in conjunction with a reinsurance agreement, the grantor is the unlicensed, unaccredited assuming insurer.

3) Obligations, as used in subsection (b)(11), means:

A) Reinsured losses and allocated loss adjustment expenses paid by the ceding company, but not recovered from the assuming insurer;

B) Reserves for reinsured losses reported and outstanding;

C) Reserves for reinsured losses incurred but not reported; and

D) Reserves for allocated reinsured loss adjustment expenses and unearned premiums.

b) Required Conditions~~.~~

1) The trust agreement shall be entered into between the beneficiary, the grantor and a trustee that shall be a qualified U.S.~~United States~~ financial institution as defined in Section 173.1(3)(B) of the Code.

2) The trust agreement shall create a trust account into which assets shall be deposited.

3) All assets in the trust account shall be held by the trustee at the trustee's office in the U.S.~~United States~~, except that a bank may apply for the Director's permission to use a foreign branch office of the bank as trustee for trust agreements established pursuant to this Section. If the Director approves the use of the foreign branch office as trustee, then its use must be approved by the beneficiary in writing and the trust agreement must provide that the written notice described in subsection (b)(4)(A) must also be presentable, as a matter of legal right, at the trustee's principal office in the U.S.~~United States~~.

4) The trust agreement shall provide that:

A) The beneficiary shall have the right to withdraw assets from the trust account at any time, without notice to the grantor, subject

only to written notice from the beneficiary to the trustee;

B) No other statement or document is required to be presented in order to withdraw assets, except that the beneficiary may be required to acknowledge receipt of withdrawn assets;

C) It is not subject to any conditions or qualifications outside of the trust agreement; and

D) It shall not contain references to any other agreements or documents except as provided for under subsections~~subsection~~ (b)(11) and (12).

5) The trust agreement shall be established for the sole benefit of the beneficiary.

6) The trust agreement shall require the trustee to:

A) Receive assets and hold all assets in a safe place;

B) Determine that all assets are in such form that the beneficiary, or the trustee upon direction by the beneficiary, may, whenever necessary, negotiate any such assets, without consent or signature from the grantor or any other person or entity;

C) Furnish to the grantor and the beneficiary a statement of all assets in the trust account upon its inception and at intervals no less frequent than the end of each calendar quarter;

D) Notify the grantor and the beneficiary, within 10 days, of any deposits to or withdrawals from the trust account;

E) Upon written demand of the beneficiary, immediately take any and all steps necessary to transfer absolutely and unequivocally all right, title and interest in the assets held in the trust account to the beneficiary and deliver physical custody of the assets to the beneficiary; and

F) Allow no substitutions or withdrawals of assets from the trust

account, except on written instructions from the beneficiary, except that the trustee may, without the consent of but with notice to the beneficiary, upon call or maturity of any trust asset, withdraw the asset upon condition that the proceeds are paid into the trust account.

7) The trust agreement shall provide that, at least 30 days, but not more than 45 days, prior to termination of the trust account, written notification of termination shall be delivered by the trustee to the beneficiary.

8) The trust agreement shall be made subject to and governed by the laws of the state in which the trust is established.

9) The trust agreement shall prohibit invasion of the trust corpus for the purpose of paying compensation to, or reimbursing the expenses of, the trustee.

10) The trust agreement shall provide that the trustee shall be liable for its own negligence, willful misconduct or lack of good faith.

11) Notwithstanding other provisions of this Part, when a trust agreement is established in conjunction with a reinsurance agreement covering risks other than life, annuities and accident and health, when~~where~~ it is customary practice to provide a trust agreement for a specific purpose, the~~such a~~ trust agreement may, notwithstanding any other conditions in this Part, provide that the ceding insurer shall undertake to use and apply amounts drawn upon the trust account, without diminution because of the insolvency of the ceding insurer or the assuming insurer, for the following purposes:

A) To pay or reimburse the ceding insurer for the assuming insurer's share under the specific reinsurance agreement regarding any losses and allocated loss expenses paid by the ceding insurer, but not recovered from the assuming insurer, or for unearned premiums due to the ceding insurer if not otherwise paid by the assuming insurer;

B) To make payment to the assuming insurer of any amounts held in the trust account that exceed 102% of the actual amount required

to fund the assuming insurer's obligations under the specific reinsurance agreement; or

C) When~~Where~~ the ceding insurer has received notification of termination of the trust account and when~~where~~ the assuming insurer's entire obligations under the specific reinsurance agreement remain unliquidated and undischarged 10 days prior to the termination date, to:

i) withdraw amounts equal to the obligations; and

ii) deposit those amounts:

- in a separate account;~~,~~
- in the name of the ceding insurer;
- in any qualified U.S.~~United States~~ financial institution as defined in Section 173.1(3)(B) of the Code;
- apart from its general assets; and~~,~~
- in trust for the~~such~~ uses and purposes specified in subsections (b)(11)(A) and (B) as may remain executory after the~~such~~ withdrawal and for any period after the termination date.

12) Notwithstanding other provisions of this Part, when a trust agreement is established to meet the requirements of Section 1104.60 in conjunction with a reinsurance agreement covering life, annuities, or accident and health risks, when it is customary to provide a trust agreement for a specific purpose, the trust agreement may provide that the ceding insurer shall undertake to use and apply amounts drawn upon the trust account, without diminution because of the insolvency of the ceding insurer or the assuming insurer, only for the following purposes:~~The reinsurance agreement entered into in conjunction with the trust agreement may, but need not, contain the provisions required by subsection (d)(1)(B), so long as these required conditions are included in the trust agreement.~~

A) To pay or reimburse the ceding insurer for:

i) The assuming insurer's share under the specific reinsurance agreement of premiums returned, but not yet recovered from the assuming insurer, to the owners of policies reinsured under the reinsurance agreement on account of cancellations of the policies; and

ii) The assuming insurer's share under the specific reinsurance agreement of surrenders and benefits or losses paid by the ceding insurer, but not yet recovered from the assuming insurer, under the terms and provisions of the policies reinsured under the reinsurance agreement;

B) To pay the assuming insurer amounts held in the trust account in excess of the amount necessary to secure the credit or reduction from liability for reinsurance taken by the ceding insurer; or

C) When the ceding insurer has received notification of termination of the trust and when the assuming insurer's entire obligations under the specific reinsurance agreement remain unliquidated and undischarged 10 days prior to the termination date to:

i) withdraw amounts equal to the assuming insurer's share of liabilities, to the extent that the liabilities have not yet been funded by the assuming insurer; and

ii) deposit those amounts:

- in a separate account;
- in the name of the ceding insurer;
- in any qualified U.S. financial institution;
- apart from its general assets; and
- in trust for the uses and purposes specified in

subsections (b)(12)(A) and (B) as may remain executory after withdrawal and for any period after the termination date.

13) Either the reinsurance agreement or the trust agreement must stipulate that assets deposited in the trust account shall be valued according to their current fair market value and shall consist only of cash in U.S. dollars, certificates of deposit issued by a U.S. bank and payable in U.S. dollars, and investments permitted by the Code, or any combination of the above, provided investments in or issued by an entity controlling, controlled by, or under common control with, either the grantor or the beneficiary of the trust shall not exceed 5% of total investments. The agreement may further specify the types of investments to be deposited. If the reinsurance agreement covers life, annuities, or accident and health risks, the provisions of this subsection (b)(13) must be included in the reinsurance agreement.

c) Permitted Conditions~~.~~

1) The trust agreement may provide that the trustee may resign upon delivery of a written notice of resignation, effective not less than 90 days after receipt by the beneficiary and grantor of the notice, and that the trustee may be removed by the grantor, by delivery to the trustee and the beneficiary, of a written notice of removal, effective not less than 90 days after receipt by the trustee and the beneficiary of the notice.~~, provided that~~ However, no ~~such~~ resignation or removal shall be effective until a successor trustee has been duly appointed and approved by the beneficiary and the grantor and all assets in the trust have been duly transferred to the new trustee.

2) The grantor may have the full and unqualified right to vote any shares of stock in the trust account and to receive from time to time payments of any dividends or interest upon any shares of stock or obligations included in the trust account. Any such interest or dividends shall be either forwarded promptly upon receipt to the grantor or deposited in a separate account established in the grantor's name.

3) The trustee may be given authority to invest, and accept substitutions of, any funds in the account, provided that no investment or substitution shall

be made without prior approval of the beneficiary, unless the trust agreement specifies categories of investments acceptable to the beneficiary and authorizes the trustee to invest funds and to accept substitutions that~~which~~ the trustee determines are at least equal in current fair market value to the assets withdrawn and that are consistent with the restrictions in subsection (d)(1)(B).

4) The trust agreement may provide that the beneficiary may, at any time, designate a party to which all or part of the trust assets are to be transferred. The transfer may be conditioned upon the trustee receiving, prior to or simultaneously with, other specified assets.

5) The trust agreement may provide that, upon termination of the trust account, all assets not previously withdrawn by the beneficiary~~ shall~~, with written approval by the beneficiary, shall be delivered over to the grantor.

d) Additional Conditions Applicable to Reinsurance Agreements~~.~~

1) A reinsurance agreement that is entered into in conjunction with a trust agreement and the establishment of a trust account must contain provisions that:

A) Require the assuming insurer to:

i) enter into a trust agreement, specifying what the agreement is to cover; and~~ to~~

ii) establish a trust account for the benefit of the ceding insurer~~, and specifying what the agreement is to cover~~;

~~B)~~ ~~Stipulate that assets deposited in the trust account shall be valued according to their current fair market value and shall consist only of cash (United States legal tender), certificates of deposit (issued by a United States bank and payable in United States legal tender), and investments of the types permitted by the Illinois Insurance Code or any combination of the three, provided that the investments are issued by an institution that is not the parent, subsidiary or affiliate of either the grantor or the beneficiary. The reinsurance agreement may further specify the types of~~

~~investments to be deposited. When a trust agreement is entered into in conjunction with a reinsurance agreement covering risks other than life, annuities and accident and health, then the trust agreement may contain the provisions required by this subsection (d)(1)(B) in lieu of including those provisions in the reinsurance agreement;~~

B~~C~~) Require the assuming insurer, prior to depositing assets with the trustee, to execute assignments or endorsements in blank, or to transfer legal title to the trustee of all shares, obligations or any other assets requiring assignments, in order that the ceding insurer, or the trustee upon the direction of the ceding insurer, may, whenever necessary, negotiate these assets without consent or signature from the assuming insurer or any other entity;

C~~D~~) Require that all settlements of account between the ceding insurer and the assuming insurer be made in cash or its equivalent; and

D~~E~~) Stipulate that the assuming insurer and the ceding insurer agree that the assets in the trust account, established pursuant to the provisions of the reinsurance agreement, may be withdrawn by the ceding insurer at any time, notwithstanding any other provisions in the reinsurance agreement, and be utilized and applied by the ceding insurer or its successors in interest by operation of law, including without limitation any liquidator, rehabilitator, receiver or conservator of the company, without diminution because of insolvency on the part of the ceding insurer or the assuming insurer, only for the following purposes:

i) To reimburse the ceding insurer for the assuming insurer's share of premiums returned to the owners of policies reinsured under the reinsurance agreement because of cancellations of those policies;

ii) To reimburse the ceding insurer for the assuming insurer's share of surrenders and benefits or losses paid by the ceding insurer pursuant to the provisions of the policies reinsured under the reinsurance agreement;

iii) To fund an account with the ceding insurer in an amount at least equal to the deduction, for reinsurance ceded, from the ceding insurer liabilities for policies ceded under the agreement. The account shall include, but not be limited to, amounts for policy reserves, claims and losses incurred (including losses incurred but not reported), loss adjustment expenses, and unearned premium reserves; and

iv) To pay any other amounts the ceding insurer claims are due under the reinsurance agreement.

2) The reinsurance agreement may also contain provisions that:

A) Give the assuming insurer the right to seek approval from the ceding insurer (the ceding insurer shall not unreasonably or arbitrarily withhold its approval) to withdraw from the trust account all or any part of the trust assets and transfer those assets to the assuming insurer, provided:

i) The assuming insurer shall, at the time of withdrawal, replace the withdrawn assets with other qualified assets having a current fair market value equal to the market value of the assets withdrawn so as to maintain at all times the deposit in the required amount; or

ii) After withdrawal and transfer, the current fair market value of the trust account is no less than 102% of the required amount.

B) Provide for:

i) The return of any amount withdrawn in excess of the actual amounts required for subsections (d)(1)(D)(i)~~(d)(1)(E)(i)~~, (ii) and (iii)~~ of this Section~~, or in the case of subsection (d)(1)(D)(iv)~~(d)(1)(E)(iv)~~, any amounts that are subsequently determined not to be due; and

ii) Interest payments, at a rate not in excess of the prime rate of interest, on the amounts held pursuant to subsection

(d)(1)(D)(iii)~~(d)(1)(E)(iii)~~.

C) Permit the award by any arbitration panel or court of competent jurisdiction of:

i) Interest at a rate different from that provided in subsection (d)(2)(B)(ii)~~ of this Section~~;

ii) Court of arbitration costs;

iii) Attorney's fees; and

iv) Any other reasonable expenses.

e~~3~~) Financial reporting. A trust agreement may be used to reduce any liability for reinsurance ceded to an unauthorized assuming insurer in financial statements required to be filed with the~~this~~ Department in compliance with the provisions of this Part when established on or before the date of filing of the financial statement of the ceding insurer. Further, the reduction for the existence of an acceptable trust account may be up to the current fair market value of acceptable assets available to be withdrawn from the trust account at that time, but the reduction shall be no greater than the specific obligations under the reinsurance agreement that the trust account was established to secure.

f~~4~~) The failure of any trust agreement to specifically identify the beneficiary as defined in subsection (a) shall not be construed to affect any actions or rights ~~which~~ the Director may take or possess pursuant to the provisions of the laws of this State.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.80 Letters of Credit Qualified Under Section 1104.60~~ of this Part~~**

a) The letter of credit must be clean, irrevocable and unconditional and issued or confirmed by a qualified U.S.~~United States~~ financial institution as defined in Section 173.1(3)(A) of the Code. The letter of credit shall contain an issue date and date of expiration and shall stipulate that the beneficiary need only draw a sight draft under the letter of credit and present it to obtain funds and that no other document need be presented. The letter of credit shall also indicate that it is not

subject to any condition or qualifications outside of the letter of credit. In addition, the letter of credit itself shall not contain reference to any other agreements, documents or entities, except as provided in subsection (i)(1). As used in this Section, "beneficiary" means the domestic insurer for whose benefit the letter of credit has been established and any successor of the beneficiary by operation of law. If a court of law appoints a successor in interest to the named beneficiary, then the named beneficiary includes and is limited to the court appointed domiciliary receiver (including conservator, rehabilitator or liquidator).

b) The heading of the letter of credit may include a boxed section that contains the name of the applicant and other appropriate notations to provide a reference for the letter of credit. The boxed section shall be clearly marked to indicate that the information is for internal identification purposes only.

c) The letter of credit shall contain a statement to the effect that the obligation of the qualified U.S.~~United States~~ financial institution under the letter of credit is in no way contingent upon reimbursement of the letter of credit.

d) The term of the letter of credit shall be for at least one year and shall contain an "evergreen clause" that prevents the expiration of the letter of credit without due notice from the issuer. The "evergreen clause" shall provide for a period of no less than 30 days notice prior to the expiration date or nonrenewal.

e) The letter of credit shall state whether it is subject to and governed by the laws of this State or the "ICC Uniform Customs and Practice for Documentary Credits" (ICC Publication No. 600, July 2007) (UCP 600) or the "International Standby Practices of the International Chamber of Commerce" (ICC Publication No. 590, January 1999) (ISP98) (ICC Publishing, Inc., 1212 Avenue of the Americas, New York NY 10036 (no later amendments or editions), and all drafts drawn under the letter of credit shall be presentable at an office in the U.S.~~United States~~ of a qualified U.S.~~United States~~ financial institution.

f) If the letter of credit is made subject to the UCP 600 or ISP98~~ICC Uniform Customs and Practice for Documentary Credits (ICC Publication No. 600, July 2007, 1212 Avenue of the Americas, New York NY 10036 (no later amendments or editions))~~, ~~then~~ the letter of credit shall specifically address and make provision for an extension of time to draw against the letter of credit in the event that one or more of the occurrences specified in Article 36 of UCP~~Publication~~ 600 occur.

g) The letter of credit shall be issued or confirmed by a qualified U.S.~~United States~~ financial institution authorized to issue letters of credit, pursuant to Section 173.1(3)(A) of the Code.

h) If the letter of credit is issued by a nonqualified financial institution and is confirmed by a qualified U.S.~~United States~~ financial institution as described in subsection (a~~g~~), then the following additional requirements shall be met:

1) The issuing financial institution shall formally designate the confirming qualified U.S.~~United States~~ financial institution as its agent for the receipt and payment of the drafts; and

2) The "evergreen clause" shall provide for not less than 60 days notice of nonrenewal prior to the expiration date.

i) Reinsurance Agreement Provisions~~.~~

1) The reinsurance agreement in conjunction with which the letter of credit is obtained must contain provisions that:

A) Require the assuming insurer to provide letters of credit to the ceding insurer and specify what they are to cover.

B) Stipulate that the assuming insurer and ceding insurer agree that the letter of credit provided by the assuming insurer pursuant to the provisions of the reinsurance agreement may be drawn upon at any time, notwithstanding any other provisions in the agreement, and be utilized by the ceding insurer or its successors in interest only for one or more of the following reasons:

i) To reimburse the ceding insurer for the assuming insurer's share of premiums returned to the owners of policies reinsured under the reinsurance agreement on account of cancellations of those policies;

ii) To reimburse the ceding insurer for the assuming insurer's share of surrenders and benefits or losses paid by the ceding insurer under the terms and provisions of the policies reinsured under the reinsurance agreement;

iii) To fund an account with the ceding insurer in an amount at least equal to the deduction, for reinsurance ceded, from the ceding insurer's liabilities for policies ceded under the agreement. The amount shall include, but not be limited to, amounts for policy reserves, claims and losses incurred (including losses incurred but not reported) and unearned premium reserves;

iv) To pay any other amounts the ceding insurer claims are due under the reinsurance agreement; and

v) To pay existing liabilities between the insurer and the reinsurer upon commutation of one or more reinsurance contracts.

C) All of the foregoing provisions of this subsection (i)(1) should be applied without diminution because of insolvency on the part of the ceding insurer or assuming insurer.

2) Nothing contained in subsection (i)(1) shall preclude the ceding insurer and assuming insurer from providing for:

A) An interest payment, at a rate not in excess of the prime rate of interest, on the amounts held pursuant to subsection (i)(1)(B)(iii); and/or

B) The return of any amounts drawn down on the letters of credit in excess of the actual amounts required for the above or, in the case of subsection (i)(1)(B)(iv), any amounts that are subsequently determined not to be due.

3) When a letter of credit is obtained in conjunction with a reinsurance agreement covering risks other than life, annuities and accident and health, when it is customary practice to provide a letter of credit for a specific purpose, then the reinsurance agreement may, in lieu of subsection (i)(1)(B), require that the parties enter into a trust agreement~~"Trust Agreement"~~ that may be incorporated into the reinsurance agreement or be a separate document.

j) A letter of credit may not be used to reduce any liability for reinsurance ceded to an unauthorized assuming insurer in financial statements required to be filed with the~~this~~ Department unless an acceptable letter of credit with the filing ceding insurer as beneficiary has been issued on or before the date of filing of the financial statement. Further, the reduction for the letter of credit may be up to the amount available under the letter of credit but no greater than the specific obligation under the reinsurance agreement that the letter of credit was intended to secure.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.100 Reinsurance Contract**

Credit will not be granted to a ceding insurer for reinsurance effected with assuming insurers meeting the requirements of Section 1104.20, 1104.30, 1104.35, 1104.40, 1104.45 or 1104.60~~ of this Part~~ or otherwise in compliance with Section 173.1(1) of the Code after January 1, 1996, unless the reinsurance agreement:

a) Includes a proper insolvency clause pursuant to Section 173.2 of the Code;~~ and~~

b) Includes a provision pursuant to Section 173.1(1)(E) of the Code under which the assuming insurer, if an unauthorized assuming insurer, has submitted to the jurisdiction of an alternative dispute resolution panel or court of competent jurisdiction within the U.S~~United States~~, has agreed to comply with all requirements necessary to give the court or panel jurisdiction, has designated an agent upon whom service of process may be effected, and has agreed to abide by the final decision of the court or panel; and

c) Includes a proper reinsurance intermediary clause, if applicable, that stipulates that the credit risk for the intermediary is carried by the assuming insurer.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 1104.APPENDIX B Form CR-1 Certificate of Certified Reinsurer**

FORM CR-1

CERTIFICATE OF CERTIFIED REINSURER

I, _____, _____
(name of officer) (title of officer)

of _____, the assuming insurer
(name of assuming insurer)

under a reinsurance agreement with one or more insurers domiciled in _____,
(name of state)

in order to be considered for approval in this State, hereby certify that _____
_____ ("Assuming Insurer"):
(name of assuming insurer)

1. Submits to the jurisdiction of any court of competent jurisdiction in _____ for the adjudication of any issues arising out
(ceding insurer's state of domicile)
of the reinsurance agreement, agrees to comply with all requirements necessary to give such court jurisdiction, and will abide by the final decision of such court or any appellate court in the event of an appeal. Nothing in this paragraph constitutes or should be understood to constitute a waiver of Assuming Insurer's rights to commence an action in any court of competent jurisdiction in the United States, to remove an action to a United States District Court, or to seek a transfer of a case to another court as permitted by the laws of the U.S. or of any state in the U.S. This paragraph is not intended to conflict with or override the obligation of the parties to the reinsurance agreement to arbitrate their disputes if such an obligation is created in the agreement.

2. Designates the Insurance Commissioner of _____
(ceding insurer's state of domicile)
as its lawful attorney upon whom may be served any lawful process in any action, suit or proceeding arising out of the reinsurance agreement instituted by or on behalf of the ceding insurer.

3. Agrees to provide security in an amount equal to 100% of liabilities attributable to U.S. ceding insurers if it resists enforcement of a final U.S. judgment or properly enforceable

arbitration award.

4. Agrees to provide notification within 10 days after any regulatory actions taken against it, any change in the provisions of its domiciliary license, or any change in its rating by an approved rating agency, including a statement describing the changes and the reasons for the changes.

5. Agrees to annually file with the Illinois Department of Insurance information comparable to relevant provisions of the NAIC financial statement for use by insurance markets in accordance with Section 173.1(1)(C-5)(5)(c) and (d) of the Illinois Insurance Code [215 ILCS 5].

6. Agrees to annually file the report of the independent auditor on the financial statements of the insurance enterprise.

7. Agrees to annually file audited financial statements, regulatory filings, and actuarial opinion in accordance with 50 Ill. Adm. Code 1104.45(b)(7)(D).

8. Agrees to annually file an updated list of all disputed and overdue reinsurance claims regarding reinsurance assumed from U.S. domestic ceding insurers.

9. Is in good standing as an insurer or reinsurer with the supervisor of its domiciliary jurisdiction.

Dated: _____ _____
(name of assuming insurer)

By: _____
(name of officer)

_____
(title of officer)

(Source: Added at 43 Ill. Reg. _____, effective _____)

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED RULES

1) Heading of the Part: Illinois Natural Areas Stewardship Grant Program

2) Code Citation: 17 Ill. Adm. Code 3051

3)

| Section Numbers: | Proposed Actions: |
|---|---|
| 3051.10 | New Section |
| 3051.20 | New Section |
| 3051.30 | New Section |
| 3051.40 | New Section |
| 3051.50 | New Section |
| 3051.60 | New Section |
| 3051.70 | New Section |
| 3051.80 | New Section |
| 3051.90 | New Section |

4) Statutory Authority: Implementing and authorized by the Illinois Natural Areas Stewardship Act [525 ILCS 31].

5) A Complete Description of the Subjects and Issues Involved: This Part provides guidance on funding levels, applicant eligibility, application process, project evaluation, and reporting requirements for the Grant Program.

6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: PA 100-420

7) Will this rulemaking replace an emergency rule currently in effect? No

8) Does this rulemaking contain an automatic repeal date? No

9) Does this rulemaking contain incorporations by reference? No

10) Are there any other rulemakings pending on this Part? No

11) Statement of Statewide Policy Objective: This rulemaking does not affect units of local government.

12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Comments on the proposed rules may be submitted in writing for a period of 45 days following publication of this Notice to:

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED RULES

Robert G. Mool, Legal Counsel
Illinois Department of Natural Resources
One Natural Resources Way
Springfield IL 62702

217/524-6111

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: The Natural Areas Stewardship Grant Program will provide grants to not-for-profit conservation land trusts, who may use local small businesses to perform management on eligible lands. These grants will enhance stewardship capacity within conservation land trusts in local areas.

B) Reporting, bookkeeping or other procedures required for compliance: A final report is required within 30 days of the completion date of the grant period. The report must detail work completed so that Department staff can compare it against the work items listed in the grant agreement. The report will include budget expenditures and back-up documentation for grant funds spent during the project.

C) Types of professional skills necessary for compliance: No professional skills are required. Standard grant writing and reporting skills are needed.

14) Small Business Impact Analysis: None

15) Regulatory Agenda on which this rulemaking was summarized: January 2019

The full text of the Proposed Rules begins on the next page:

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF PROPOSED RULES

TITLE 17: CONSERVATION
CHAPTER I: DEPARTMENT OF NATURAL RESOURCES
SUBCHAPTER g: GRANTS

PART 3051
ILLINOIS NATURAL AREAS STEWARDSHIP GRANT PROGRAM

Section
3051.10 Purpose
3051.20 Definitions
3051.30 Funding
3051.40 Applicant Eligibility
3051.50 Application Procedures and Required Information
3051.60 Application Evaluation and Selection
3051.70 Grant Requirements
3051.80 Program Information/Contact
3051.90 Final Administrative Decision

AUTHORITY: Implementing and authorized by the Illinois Natural Areas Stewardship Act [525 ILCS 31].

SOURCE: Adopted at 43 Ill. Reg. _____, effective _____.

**Section 3051.10 Purpose**

The purpose of this Part is to implement the Illinois Natural Areas Stewardship Grant Program that provides operational grants to conservation land trusts for stewardship of natural areas dedicated as an Illinois nature preserve or dedicated buffer or registered as an Illinois land and water reserve.

**Section 3051.20 Definitions**

"Act" means the Illinois Natural Areas Stewardship Act [525 ILCS 31].

"Commission" means the Illinois Nature Preserves Commission.

*"Conservation Land Trust" means entities exempt from taxation under section 501(c)(3) of the federal Internal Revenue Code* (26 USC 501(c)(3)) *whose purposes include the restoration, stewardship, or conservation of land, natural*

*areas, open space, or water areas for the preservation of native plants or animals, biotic communities, geologic formations, or archeological sites of significance.* [525 ILCS 31/10]

"Deadline" means the date stated in this Part or the next business day if the deadline date falls on a Saturday, Sunday or State of Illinois holiday.

"Department" or "DNR" means the Illinois Department of Natural Resources.

"Director" means the Director of the Department.

*"Eligible Land" is a site that has been dedicated by the Commission as an Illinois nature preserve or dedicated buffer or registered as an Illinois land and water reserve and has a current, approved management schedule.* [525 ILCS 31/10]

"GATA" means the Grant Accountability and Transparency Act [30 ILCS 708].

"GATA Rule" means 44 Ill. Adm. Code 7000.

"GATU" means the Grant Accountability and Transparency Unit within the Illinois Governor's Office of Management and Budget.

"Grant Agreement" means the written contract between the Department and a grantee setting forth the terms for project funding. The Grant Agreement will be based on GATU's Uniform Grant Agreement (see GATA Rule Section 7000.370).

"Grant Program" means the Illinois Natural Areas Stewardship Grant Program created by the Act and this Part.

"Grantee" means the successful applicant for funding of a project pursuant to the Natural Areas Stewardship Grant Program.

"Project" means the stewardship actions, staff activities, equipment and materials necessary to implement the grant application proposal.

"Stewardship Actions" means actions, identified in a Commission approved management schedule, *that are designed to maintain, preserve, or improve the condition of native natural communities, diversity of species, and ecological processes on eligible lands, such as, but not limited to, prescribed burns, control*

*of exotic and invasive species, fencing, and other restorative practices.* [525 ILCS 31/10]

**Section 3051.30 Funding**

a) The Grant Program is funded by the Natural Areas Acquisition Fund (see 35 ILCS 200/31-35).

b) The Department will determine annually the availability of funds for purposes of the Grant Program. Annual funds for the Grant Program will be determined solely by the Department and will not exceed $2,000,000 or 10% of the annual capital appropriations to the Natural Areas Acquisition Fund, whichever is less.

c) Maximum grant award to any single project is limited to $100,000.

d) The Grant Program will provide up to 100% funding assistance on approved project costs on a cost reimbursement basis.

**Section 3051.40 Applicant Eligibility**

a) Applicants must meet the following requirements to be eligible for the Grant Program:

1) Applicants must be *conservation land trusts*;

2) Applicants must be *in good standing with the federal Internal Revenue Service* by holding current status as exempt from taxation under section 501(c)(3) of the Internal Revenue Code; and

3) Applicants cannot be *an agency, organization, or entity that has taxing powers, collects taxes, or has eminent domain powers.* [525 ILCS 31/20]

b) To be eligible for the Grant Program, applicants shall include only eligible land in their proposals.

c) If the applicant's proposal includes eligible land owned by another entity, to be eligible for the Grant Program, the applicant:

1) shall have a properly executed agreement with the owner of the land allowing the applicant to perform the proposed project; and

2) shall document that the Commission has been notified of the agreement between the applicant and the owner of the land allowing the applicant to perform the proposed project.

**Section 3051.50 Application Procedures and Required Information**

a) This State funded program is subject to GATA. Specific GATA rules are cross referenced in this Part.

b) Applications for funding assistance under the Grant Program shall use application forms and instructions available through the Department (see Section 3051.80).

c) Applications shall be submitted to the Department, Attention: Office of Grant Management and Assistance – Natural Areas Stewardship Program.

d) The application deadline will be publicly announced by the Department. Applications received after the application deadline will not be considered by the Department.

e) Applications shall contain the following required information:

1) The name and address of the applicant;

2) The name, telephone number and e-mail address of a contact person for the applicant;

3) Copy of the Internal Revenue Service letter confirming the applicant's current 501(c)(3) tax exempt status;

4) A comprehensive description of the applicant's proposed project, including:

A) Project summary;

B) Project locations and information showing applicable eligible land;

C) Project stewardship actions;

D) Project methods and schedule;

E) Itemized project budget on the uniform grant budget template provided by GATU (see GATA Rule Section 7000.330);

F) Narrative separately addressing each application evaluation criteria in Section 3051.60(c)(1) through (8) applicable to the project;

G) If the applicant's proposal includes land owned by another entity, a copy of the agreement with the landowner and documentation that the agreement was provided to the Commission;

H) If there exists any potential conflict of interest between DNR staff, the entity owning the land, and the applicant and/or its governance board and/or staff members, documentation of the potential conflict of interest and the resolutions or actions taken by the applicant to disclose and resolve the potential conflicts; and

I) Uniform grant application provided by GATU and signed by an authorized representative (see GATA Rule 7000.330).

**Section 3051.60 Application Evaluation and Selection**

a) All applications received by the application deadline will be reviewed by DNR staff.

b) Applications will be screened for applicant eligibility (see Section 3051.40) and application completeness (see Section 3051.50(e)).

c) Eligible and complete applications will be evaluated by DNR staff, considering the following criteria:

1) Project benefits to implementing the needs and priorities identified in the Department's current approved:

A) Illinois Natural Areas Plan;

B) Illinois Sustainable Natural Areas Vision; and

C) Illinois Wildlife Action Plan;

2) Project benefits to the following stewardship needs:

A) actions identified in a Commission-approved management schedule for each site; and

B) actions improving or addressing threats to the qualifying features for which the site was dedicated/registered;

3) Project benefits in consideration of the resources to be impacted by the project:

A) Rarity and condition of resources;

B) Severity of stewardship need; and

C) Other resource-based considerations;

4) The availability of matching funds or other resources for the project;

5) How the project will increase the stewardship capacity of the applicant;

6) Applicant's past performance in completing Grant Program projects or other DNR grant projects;

7) Ability of the applicant to complete the project in the timeframe planned; and

8) Adequacy and sufficient justification of the project budget.

d) DNR staff will verify that each grantee has completed a prequalification process and has been determined "qualified" by GATU (see GATA Rule Section 7000.70).

e) DNR staff will provide to the Director all eligible and complete applications and a prioritized list of applications recommended because of their consistency with the purposes of the Act based on the evaluation criteria of subsection (c).

f) Based on available funding, the Director will determine what grants will be awarded after considering the recommendations of Department staff. Applicants shall be notified of the Director's final decision on grant awards.

g) For a grant applicant who is a prior recipient of an award under this Part, the Department will review available information on the awardee's prior performance and consider that information when assessing grantee risk. This is part of the grantee risk assessment provided by GATU (see GATA Rule 7000.340).

**Section 3051.70 Grant Requirements**

a) Grant Agreement

1) Upon grant award, the grantee and the Department shall execute a written Grant Agreement. All grants shall be in compliance with GATA.

2) The Department will enter into a Grant Agreement with the grantee using the Grant Agreement modeled on the uniform GATU template (see GATA Rule Section 7000.370). Project objectives and performance goals will be included in the Grant Agreement to measure the grantee's performance.

3) The Grant Agreement shall contain substantive provisions including, but not limited to, the following:

A) recitation of legal authority pursuant to which the Grant Agreement is made;

B) identification of the project;

C) identification of a completion date;

D) identification of the grant amount;

E) condition and manner by which the Department will pay the grant amount to the grantee as reimbursements for expenditures made by

the grantee, subject at all times to annual appropriation by the General Assembly;

F) signed document by the applicant verifying the applicant has the resources to initially finance the project;

G) agreement by the grantee to comply with program regulations;

H) agreement by the grantee to indemnify the Department from any liability relative to the project;

I) agreement by the grantee not to assign or transfer any of the rights, duties or obligations of the grantee without the written consent of the Department; and

J) agreement that the grantee shall not deviate from the budget, project scope, or objectives stated in the Grant Agreement except with mutual written agreement of the Department and grantee (see GATA Rule Section 7000.370(b)).

b) Grant Term

1) The grant term begins on the date of the Department's execution of the Grant Agreement, unless a different beginning date is provided in the Grant Agreement.

2) In order for costs to be eligible for reimbursement, the project must not be initiated and costs shall not be incurred prior to the grant term.

3) Grant funds are available as reimbursements for expenditures by a grantee during the grant term, which shall be for a period no longer than 2 years, unless an extension is granted under subsection (b)(4).

4) The grant term ends on the completion date set forth in the Grant Agreement, unless a written request for an extension is submitted by the grantee no later than 30 days prior to the award completion date, based upon circumstances outside of the grantee's control and approved by the Department in writing.

c) Financial Management

1) The grant award will be paid to the grantee as reimbursements for expenditures made by the grantee.

2) Reimbursements will be at the completion of the project, unless the Department, based upon a request from the grantee for good cause, determines to provide reimbursement payments on an interim basis.

3) Upon project completion or for interim reimbursement requests, the grantee must submit a project billing request listing and verifying all funds expended on the project for which reimbursement is sought, as well as required billing documentation.

4) The grantee shall keep adequate records relating to its administration of a project, particularly relating to all incurred costs. These records shall be available for audit by appropriate DNR personnel and the State Auditor General. All records shall be retained in accordance with State laws. Grantees are subject to the auditing standards stipulated by GATU (see GATA Rule Section 7000.90).

5) All purchases must be completed or legally obligated prior to the end of the term of the Grant Agreement to be eligible for reimbursement.

d) Equipment

1) Equipment acquired pursuant to the Grant Agreement will be limited in use to the purpose of the project for the duration of the grant term, unless specified otherwise in the Grant Agreement.

2) Grantees will be responsible for the maintenance of any equipment purchased through the Grant Program.

3) Equipment is to be kept safe and secure by the grantee.

4) Equipment purchased shall become the property and the responsibility of the grantee at the end of the grant term, unless specified otherwise in the Grant Agreement.

e) Employees

1) Grantee employee salary and indirect costs that are reimbursed pursuant to the Grant Agreement must be documented and included in grantee's final reports, annual progress reports, and interim reimbursement requests, if applicable. Benefit costs are not eligible for reimbursement. Indirect cost rates shall follow State of Illinois governing law and processes in place at the time of the Grant Agreement.

2) Documentation of employee salary must be hourly, including a description and location of the work performed.

3) Staff salary for time spent on activities not included in the Grant Agreement is not eligible for reimbursement.

f) Reporting Requirements

1) The grantee shall provide written reports no later than 30 days after the end of each quarter (see GATA Rule Section 7000.410). Reports shall include the status of the project and financial data using the forms or format provided by the Department (see Section 3051.80).

2) The grantee shall provide a written final report to the Department no later than 30 days following the completion date of the Grant Agreement. The final report shall be in the form or format provided by the Department and include:

A) A summary of the accomplishments related to the project goals;

B) A financial report;

C) An equipment use report; and

D) Any other information requested by the Department.

3) For multiple year projects, projects requesting interim reimbursements, and projects involving significant equipment, the Grant Agreement shall address reporting requirements, if any, in addition to the final report.

4) Failure to provide the final report or additional reports as required in this subsection (f) may render the grantee ineligible to receive reimbursement payments under the current award and ineligible for future awards. Due dates for reports may be extended for just cause when requests are submitted in writing at least 2 weeks prior to the due date.

g) Inspections. The Department may make periodic inspections of the project as stewardship actions progress. The Department will complete a final inspection or document review and formally accept the completed project prior to final grant payment.

h) Public Credit. To educate the public and promote the Grant Program, the grantee shall give public credit to the "Illinois Department of Natural Resources – Illinois Natural Areas Stewardship Grant Program" and coordinate with the Department on any publication, written document, news article, television or radio release, interview, or personal presentation, if initiated by the grantee, that refers to the project.

**Section 3051.80 Program Information/Contact**

For information on the Illinois Natural Areas Stewardship Grant Program, contact:

Illinois Department of Natural Resources
Office of Grant Management and Assistance
One Natural Resources Way
Springfield IL 62702-1271

Telephone: 217/782-7481
Email: DNR.Grants@illinois.gov

**Section 3051.90 Final Administrative Decision**

Application decisions are final administrative decisions by the Department subject to judicial review under the Administrative Review Law [735 ILCS 5/Art. III].

ILLINOIS PURCHASED CARE REVIEW BOARD

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Illinois Purchased Care Review Board

2) Code Citation: 89 Ill. Adm. Code 900

3)

| Section Numbers: | Proposed Actions: |
|---|---|
| 900.340 | Amendment |
| 900.342 | Amendment |
| 900.344 | Amendment |
| 900.345 | Amendment |

4) Statutory Authority: 105 ILCS 5/14-7.02

5) A Complete Description of the Subjects and Issues Involved: Rules are being amended due to recent legislation amending Section 14-7.02 of the School Code, PA 100-587, eff. 6-4-18. In determining rates based on allowable costs, the Review Board shall consider any wage increases awarded by the General Assembly to front-line personnel defined as direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in service settings in community-based settings within the State and adjust customary rates or rates of a special education program to be equitable to the wage increase awarded to similar staff positions in a community residential setting. Any wage increase awarded by the General Assembly to front-line personnel defined as direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in community-based settings within the State shall also be a basis for any facility covered by this Section to appeal its rate before the Review Board under the process defined in Title 89, Part 900, Section 340 of the Illinois Administrative Code. Illinois Administrative Code Title 89, Part 900, Section 342 shall be updated to recognize wage increases awarded to community-based settings to be a basis for appeal.

6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None

7) Will this rulemaking replace any emergency rule currently in effect? No

8) Does this rulemaking contain an automatic repeal date? No

9) Does this rulemaking contain incorporations by reference? No

10) Are there any other rulemakings pending on this Part? No

ILLINOIS PURCHASED CARE REVIEW BOARD

NOTICE OF PROPOSED AMENDMENTS

11) Statement of Statewide Policy Objective: This rulemaking will not create or enlarge a State mandate.

12) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Written comments may be submitted within 45 days of the publication of this Notice to:

Azita Kakvand
Illinois State Board of Education
100 North First Street, E-222
Springfield IL 62777-0001

217/782-5270
rules@isbe.net

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: None

B) Reporting, bookkeeping or other procedures required for compliance: None

C) Types of professional skills necessary for compliance: None

14) Small Business Impact Analysis: None

15) This rulemaking was not included on the most recent Regulatory Agenda: This rulemaking was not anticipated at the time the Regulatory Agenda was filed.

The full text of the Proposed Amendments begins on the next page:

ILLINOIS PURCHASED CARE REVIEW BOARD

NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER V: ILLINOIS PURCHASED CARE REVIEW BOARD

PART 900
ILLINOIS PURCHASED CARE REVIEW BOARD

Section
900.110 Applicability and Purpose; Severability
900.310 General Provisions Relating to Determining Allowable Costs
900.315 Effective Dates of Rate Determinations
900.320 Cost Reports – General Requirements
900.321 Non-Allowable Costs and Revenue Offsets
900.322 Allowable Costs
900.330 Reasonable Cost Provisions
900.331 Reimbursement for Allowable Costs
900.340 Notice and Filing of Appeal
900.341 Principles of Appeals Process
900.342 Basis for Appeals
900.343 Effective Dates of Rates Changed on Appeal
900.344 Conditional Increases
900.345 Procedure for Filing Appeals
900.346 Review by Appeals Committee (Repealed)
900.347 Review by Board (Repealed)
900.348 Final Decision of Board
900.349 Mathematical and Clerical Errors in Calculation
900.351 Factors in Evaluating Appeals (Repealed)

AUTHORITY: Implementing and authorized by Section 14-7.02 of the School Code [105 ILCS].

SOURCE: Filed May 8, 1979, effective May 18, 1978; amended at 4 Ill. Reg. 9, pp. 241, 244 and 247, effective February 15, 1980; amended at 5 Ill. Reg. 4171, effective April 7, 1981; amended at 5 Ill. Reg. 5633, effective May 15, 1981; amended at 5 Ill. Reg. 9095, effective September 1, 1981; codified at 6 Ill. Reg. 12452; amended at 7 Ill. Reg. 6079, effective May 4, 1983; amended at 9 Ill. Reg. 9551, effective June 10, 1985; amended at 11 Ill. Reg. 20552, effective December 8, 1987; amended at 16 Ill. Reg. 5311, effective March 23, 1992; emergency amendment at 19 Ill. Reg. 13590, effective September 25, 1995, for a maximum of 150 days; emergency expired February 21, 1996; amended at 28 Ill. Reg. 7242, effective May 5, 2004; amended at 43 Ill. Reg. _____, effective _____.

ILLINOIS PURCHASED CARE REVIEW BOARD

NOTICE OF PROPOSED AMENDMENTS

**Section 900.340 Notice and Filing of Appeal**

Providers will be informed in writing of the allowable costs for their services. Appeals of allowable costs shall be limited to the circumstances described in Section 900.342~~ of this Part~~ and shall be submitted in writing within 60 days after the notice has been sent electronically or the postmark date of the notice. Thereafter, an appeal shall be considered only when submitted within 30 days after the provider becomes aware that one of the circumstances described in Section 900.342~~ of this Part~~ has arisen, as documented by the affected provider. Upon a provider's written request, the Board shall provide in writing a detailed cost calculation including a description of each cost amount disallowed. No adjustment to allowable costs shall be made with respect to any prior school year.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 900.342 Basis for Appeals**

a) The Board can grant an increase in allowable costs for any of the following reasons:

1) There has been an extraordinary increase in program operating costs that is beyond the reasonable control of the provider and substantially threatens the educational program's financial viability.

2) Mechanical or clerical errors were committed by the provider or the Board as depicted on required cost reports and in the rate calculation process used by the Board in determination of allowable costs.

3) Statutory or regulatory requirements of any governmental agency have generated or will generate a substantial increase in allowable costs during the current cost reporting period.

4) There has been or will be an extraordinary decrease in program revenues or in external funding, subsidies, grants, gifts, or donations that~~which~~ constitute a substantial portion of the funding for the core functions of the provider's program to the extent that such revenues were considered available when the Board approved the allowable costs for the provider.

5) A substantial program change has been or will be undertaken, resulting in

a substantial increase in costs. Each appeal must contain documentation with respect to the necessity of these program costs.

6) A provider believes a significant discrepancy exists between its enrollment figures as submitted and the enrollment figures determined by the State Board of Education. The provider may resolve the discrepancy with the appropriate local school districts and appeal the initial per-student allowable cost determination. Such an appeal will only be considered when~~where~~ the local school districts amend their enrollment figures with the State Board of Education.

7) There have been wage increases awarded by the General Assembly to front-line personnel, defined as direct support persons, aides, front-line supervisors, qualified intellectual disabilities professionals, nurses, and non-administrative support staff working in service settings in community-based settings within the State and the provider has given the same wage increases to similar front-line personnel in the provider's special education program.

b) If a provider elects not to submit costs to the Board for approval because the tuition charge for special education and related services has not increased by more than 10% over the prior school year and does not exceed $4,500 per year, the provider may not then submit its costs for review after the beginning of the school year. Such costs will not be approved by the Board. Any provider electing to submit a cost report used for allowable cost determination may not revert to this provision in subsequent years.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 900.344 Conditional Increases**

The Board will grant a conditional increase prior to the occurrence of the reason for the appeal if that reason conforms to the provisions of Section 900.342(a)(3), (a)(4), ~~or~~ (a)(5), or (a)(7)~~ of this Part~~, as appropriate, and if the projected increase in cost is predictable both as to effective date and amount. An appeal requesting this conditional increase will be considered if it conforms to the provisions of Section 900.345~~ of this Part~~. Within 45 days after the effective date of an increase under this Section, or after notification of an increase, whichever is later, the provider must submit documentation that the costs upon which the appeal is based have occurred. Upon receipt of the documentation within the required period, the allowable costs approved under the

conditional increase shall be reaffirmed as allowable costs. If adequate documentation is not received within the prescribed period, the Board will reaffirm the prior allowable costs as of the effective date of the costs approved under the conditional increase.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 900.345 Procedure for Filing Appeals**

a) An appeal for an increase in allowable costs shall be submitted in writing to the Illinois Purchased Care Review Board and shall, to the extent applicable, contain the following:

1) The name and address of the provider.

2) The current, approved allowable costs and the allowable costs sought pursuant to the appeal.

3) A clear, concise statement of the reasons for the appeal, the requested effective date of the increased allowable costs which are sought, and the reasons for this effective date.

4) A detailed statement of financial, statistical and related information in support of the appeal which indicates the relationship between the additional costs submitted and the change of circumstances or other reasons for the higher costs.

5) Documentation of any statutory, regulatory~~,~~ or contractual requirement pertinent to the appeal.

6) In the case of appeals based on Section 900.342(a)(3), (a)(4), ~~or~~ (a)(5), or (a)(7) ~~of this Part~~, a written statement secured by the provider from the governmental agency that purchases services from the provider that the governmental agency considers the costs claimed in the application for administrative adjustment to be warranted.

7) Certification by either the chief executive officer or the financial officer of the provider that the application and all information reports, schedules, budgets, books and records submitted are true, correct and accurate. False certification shall be subject to whatever penalties are appropriate under

the criminal statutes of the State of Illinois.

b) No appeal can be acted upon unless the provider has filed an attested cost report in accordance with Section 900.320(a)~~ of this Part~~. Attested reports from more recently completed fiscal years may also be considered in an appeal, as may other relevant documents.

c) Documentation submitted in support of the appeal, but subsequent to filing of the appeal, shall contain the certification described in Section 900.342~~ of this Part~~.

d) Any appeal under this Section shall contain sufficient information to permit the Board to translate the expenditures giving rise to the appeal into reimbursable allowable costs. The provider shall provide any other information, books and records that the Board may reasonably request. If the provider fails to provide the~~such~~ information, books and records within 45 days after a request, the application will be rejected.

e) The Board shall process an appeal filed in accordance with this Section within 90 days after receiving it, except that, if the Board requests additional information, the response period shall be extended by the amount of time taken in providing that information. The Board may delay an appeal decision beyond 90 days at the request of the affected provider.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Amnesty Regulations

2) Code Citation: 86 Ill. Adm. Code 520

3)

| Section Numbers: | Proposed Actions: |
|---|---|
| 520.101 | Amendment |
| 520.105 | Amendment |

4) Statutory Authority: 20 ILCS 2505/2505-795; 35 ILCS 745/10

5) A Complete Description of the Subjects and Issues Involved: This rulemaking updates the amnesty regulations to implement the upcoming amnesty program created by PA 101-9.

6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None

7) Will this rulemaking replace an emergency rule currently in effect? No

8) Does this rulemaking contain an automatic repeal date? No

9) Does this rulemaking contain incorporations by reference? No

10) Are there any other rulemakings pending on this Part? No

11) Statement of Statewide Policy Objective: This rulemaking does not create a State mandate, nor does it modify any existing State mandates.

12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Brian Fliflet
Acting General Counsel
Illinois Department of Revenue
Legal Services Office
101 West Jefferson St. MC 5-500
Springfield IL 62794

217/782-2844

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not-for-profit corporations affected: This rulemaking provides guidance that is helpful to small businesses on the application of the law regarding the upcoming amnesty program.

B) Reporting, bookkeeping or other procedures required for compliance: None, taxpayers only will have to submit a pre-printed payment voucher or complete an amended return that will not exceed 2 pages.

C) Types of professional skills necessary for compliance: None, instructions will be provided to taxpayers.

14) Small Business Impact Analysis: None

15) Regulatory Agenda on which this rulemaking was summarized: July 2019

The full text of the Proposed Amendments begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 520
AMNESTY REGULATIONS

Section
520.101 Amnesty Program In General
520.105 Amnesty Program Requirements

AUTHORITY: Implementing and authorized by the Illinois Tax Delinquency Amnesty Act [35 ILCS 745].

SOURCE: Emergency Rules adopted at 34 Ill. Reg. 15515, effective September 24, 2010, for a maximum of 150 days; emergency expired February 20, 2011; adopted at 35 Ill. Reg. 4248, effective February 25, 2011; amended at 43 Ill. Reg. _____, effective _____.

**Section 520.101 Amnesty Program In General**

a) Pursuant to the Illinois Tax Delinquency Amnesty Act (ITDAA), as amended by P.A. 101-0009~~96-1435~~, the Department will conduct an amnesty program ("the Amnesty Program"). As more fully described in Section 520.105, the Amnesty Program will apply to payments of contested and uncontested tax liabilities received by the Department from October 1, 2019~~2010~~ through November 15, 2019~~8, 2010~~. If a taxpayer participates in the Amnesty Program and complies with all the requirements of this Part, the Department *shall abate and not seek to collect any interest or penalties that may be applicable and the Department shall not seek civil or criminal prosecution for any taxpayer for the period of time for which amnesty has been granted to the taxpayer*. (ITDAA Section 10)

b) Definitions and special provisions. For purposes of this Part:

~~1) "200% Sanction" means the doubling of the rates of penalty and interest imposed on a taxpayer with an Eligible Liability who fails to participate in the Amnesty Program. See UPIA Sections 3-2(g), 3-3(j), 3-4(e), 3-5(e), 3-6(d) and 3-7.5(c). The 200% Sanction does not apply to:~~

~~A) a liability that results from a Federal Change, if the Federal Change is not final as of the end of the Amnesty Program Period.~~

~~B)~~ ~~a taxpayer in bankruptcy proceedings during the Amnesty Program Period.~~

~~C)~~ ~~a taxpayer who, prior to the beginning of the Amnesty Program Period, has entered into an installment payment agreement with the Department and pays the liability in full compliance with the agreement.~~

~~2)~~"Amnesty Issue" means an issue taken into account in determining an eligible liability~~Eligible Liability~~, including all issues of law that must be resolved in making the determination and all facts relevant to the determination, as in existence as of the end of the Amnesty Program period~~Period~~. (See Section 520.105(k)(1).)

~~3)~~"Amnesty Program Period" means the period from October 1, 2019~~2010,~~ through November 15, 2019~~8, 2010~~.

~~4)~~"Eligible Liability" means a tax liability with respect to which a taxpayer may participate in the Amnesty Program. (See ~~subsections (h) and (i) of~~ Section 520.105(h) and (i).)

~~5)~~"Established Liability" means an eligible liability~~Eligible Liability~~ that has been assessed or become final prior to the beginning of the Amnesty Program period~~Period~~; any amount paid under the Protest Act prior to the beginning of the Amnesty Program period~~Period~~; or any amount of tax shown on a notice of deficiency, notice of assessment or notice of tax liability that was issued prior to the beginning of the Amnesty Program period~~Period~~ or on an amended return or waiver of restrictions on assessment presented by the Department to the taxpayer prior to the beginning of the Amnesty Program period~~Period~~ after the conclusion of an audit (including any proceedings before the Informal Conference Board).

~~6)~~"Estimated Federal Change Liability" means the eligible liability~~Eligible Liability~~ that a taxpayer estimates will result from a federal change~~Federal Change~~ that has not become final under IITA Section 506(b) as of the end of the Amnesty Program period~~Period~~.

~~7)~~"Federal Change" means a change affecting the taxpayer's federal income tax liability that must be reported to the Department under IITA Section 506(b).

~~8)~~"Notice and Demand" means any demand for payment issued by the Department that is eligible for the 30-day interest-free grace period under Section 3-2(c-5) of the Uniform Penalty and Interest Act (UPIA) [35 ILCS 735]~~Section 3-2(c-5)~~.

~~9)~~"Protest Act" means the State Officers and Employees Money Disposition Act [30 ILCS 230].

~~10)~~"Taxable Period" means *the period of time for which any tax is imposed by and owed to the State of Illinois.* (ITDAA Section 5)

~~c)~~ ~~The Amnesty Program under this Part authorized by the ITDAA is separate from and independent of the amnesty program to be conducted from January 1, 2011, through October 15, 2011, for individuals with liabilities under the Use Tax Act under P.A. 96-1388.~~

(Source: Amended at 43 Ill. Reg. _____, effective _____)

**Section 520.105 Amnesty Program Requirements**

a) The Department has no duty to notify taxpayers of liabilities that may make them eligible for participation in the Amnesty Program. Failure of the Department to notify a taxpayer of the existence or correct amount of a liability eligible for amnesty shall not preclude the taxpayer from participating in the Amnesty Program~~, nor shall such failure be grounds for abating the 200% Sanction for failure to pay the liability~~.

b) Participation in the Amnesty Program~~.~~

1) A taxpayer may participate in the Amnesty Program selectively, provided that the taxpayer completely satisfies its eligible liability~~Eligible Liability~~ for the tax type and tax period for which amnesty is sought. Thus, a taxpayer may participate in the Amnesty Program with respect to:

A) particular types of tax liability, but not others (e.g., Illinois Income Tax, but not Illinois Retailers Occupation Tax);~~,~~ or

B) particular tax periods but not others (e.g., 2013~~2003~~ Illinois Income Tax but not 2014~~2004~~ Illinois Income Tax).

2) Except as otherwise expressly provided in this Section:

A) In the case of an eligible liability~~Eligible Liability~~ that has been assessed or has otherwise become subject to collection action by the Department, the taxpayer participates in the Amnesty Program by paying the eligibility liability~~Eligible Liability~~ during the Amnesty Program period~~Period~~.

B) In the case of an eligible liability~~Eligible Liability~~ that has not been assessed or otherwise become subject to collection action by the Department, the taxpayer participates in the Amnesty Program by filing the appropriate return or amended tax return to report the eligibility liability~~Eligible Liability~~ and making payment of the eligible liability~~Eligible Liability~~ to the Department during the Amnesty Program period~~Period~~. Unless a special form or schedule is provided by the Department for filing an original or amended return to report an eligibility liability~~Eligible Liability~~, the taxpayer must use the form ordinarily prescribed by the Department for that return or amended return.

3) Separate payments should be made for each eligible liability~~Eligible Liability~~ to insure proper application by the Department. A single payment that is made for multiple eligible liabilities~~Eligible Liabilities~~ must be accompanied by a clear identification of the liabilities to which the payment is to be applied, and in what amounts it is to be applied. Any portion of any payment that is not expressly designated by the taxpayer as applicable to a specifically-identified liability will be applied against liabilities of the taxpayer in accordance with 86 Ill. Adm. Code 700.500, which may result in failure of the taxpayer to pay all eligible liabilities~~Eligible Liabilities~~ it intended to pay.

c) Form of Payment. *Payments must be made by cash, check, guaranteed remittance, or ACH debit*. (ITDAA Section 10)

1) The reduction of a liability that results from claiming a credit or the carryover of a credit under IITA Article 2 or Section 601(b)(3) or (b)(4)~~ of~~

~~the IITA~~, from claiming a federal capital or net operating loss or Illinois net loss under IITA Section 207, or from the use of a Manufacturer's Purchase Credit under Section 3-85 of the Use Tax Act [35 ILCS 105], is not a payment of tax. Therefore, if the taxpayer is entitled to an income tax credit or loss or to a Manufacturer's Purchase Credit that reduces the taxpayer's unpaid liability for a tax in a particular period to zero, the application of the credit or loss is not a payment that may qualify under amnesty.

2) Payments by check that are returned due to insufficient funds in the taxpayer's account do not qualify as payments during the Amnesty Program period~~Period~~.

3) Payments of amounts due from individuals under the IITA may be made by credit card, provided that the *taxpayer must pay any discount fee charged by the credit card issuer*~~taxpayer must pay any discount fee charged by the credit card issuer~~. (IITA Section 605)

4) Other forms of payment:

A) The Department will treat the following items as payments qualifying under the Amnesty Program:

i) Offset of a verified overpayment or credit memorandum relating to sales and excise taxes, to the extent available to the taxpayer prior to the end of the Amnesty Program period~~Period~~; or

ii) For a taxpayer under audit (including matters pending in the Fast Track Resolution Program or before the Informal Conference Board), an overpayment tentatively determined by the Department for a tax period in the audit may be offset against an eligible liability~~Eligible Liability~~ for another tax period in the same audit.

B) The return, amended return or other allowable amnesty filing reporting the eligible liability~~Eligible Liability~~ to be offset must identify each verified overpayment, credit memorandum, or overpayment tentatively determined by the Department in an audit

to be used as an Amnesty Program payment by tax type, period and amount.

~~C) If a taxpayer in good faith requests an offset of a verified overpayment, credit memorandum, or audit overpayment against an Eligible Liability, and the amount that is actually allowable as an offset is less than the amount requested by the taxpayer, the 200% Sanction shall be imposed as provided in subsection (j)(3).~~

5) The Department will not offset an unpaid overpayment of income tax shown on a return or refund claim filed by a taxpayer prior to the beginning of the Amnesty Program period~~Period~~ against an eligible liability~~Eligible Liability~~. Except as otherwise provided in this Section if a taxpayer has reported an income tax overpayment for a taxable year that has not been paid or denied as of the beginning of the Amnesty Program period~~Period~~, and wishes to report and pay an eligible liability~~Eligible Liability~~ for the same taxable year, the taxpayer must file an amended return, reporting its corrected liability taking into account all adjustments that must be made to its original return, including any adjustments reported on its refund claim and any additional adjustments creating the eligible liability~~Eligible Liability~~, and pay the increase in tax reported on the amended return, as if it had already received a refund of the previously-reported overpayment. The taxpayer may preserve its claim for refund of that overpayment by writing in the explanation section of its amended return it files under the ITDAA~~Amnesty Act~~, "This amended return is filed for purposes of Amnesty, and does not take into account an overpayment in the amount of [dollar amount] reported on [date]. This amended return shall be treated as a claim for refund of this amount, and as a confirmation of any outstanding claim for refund." The refund claim will be allowable to the same extent it would have been allowed had no Amnesty Program report and payment been made, and shall accrue interest without regard to the provisions in subsection (k)(5).

d) Civil Cases Pending in State Courts. ITDAA Section 10 provides that *amnesty shall not be granted to a taxpayer that is*~~amnesty may not be granted to a taxpayer that is~~ *a party to any civil litigation that is pending in any circuit court or appellate court or the Supreme Court of this State* with respect to an otherwise eligible liability~~Eligible Liability~~.

1) A payment made under the Protest Act initiates a civil suit in circuit court. Accordingly, payment of a liability under the Protest Act disqualifies the taxpayer from participation in the Amnesty Program with respect to that liability, even if the liability would otherwise be an eligible liability~~Eligible Liability~~ and the payment is made during the Amnesty Program period~~Period~~.

2) A taxpayer that is ineligible for the Amnesty Program under this Section becomes eligible if the taxpayer ceases to be a party to a civil action by dismissing the action prior to the end of the Amnesty Program period~~Period~~. The action is dismissed on or before the November 15, 2019~~8, 2010~~, deadline if the taxpayer has executed an agreed order stipulating to judgment in favor of the Department, and during the Amnesty Program period~~Period~~ has either paid the eligible liability~~Eligible Liability~~ that is the subject of the action, or, in a Protest Act case, agreed to a dissolution of the injunction and a court order that directs the amount of the eligible liability~~Eligible Liability~~ to be released to the Department. A taxpayer participating in the Amnesty Program under this subsection (d)(2) need not file a return or amended return under subsection (b) with respect to the liability that is the subject of the litigation, but must specify in its motion to dismiss the action that it is doing so in order to participate in the Amnesty Program and its payment of the eligible liability~~Eligible Liability~~ must be accompanied by a statement that the payment is being made under the Amnesty Program and must identify the eligible liability~~Eligible Liability~~ being paid.

3) Bankruptcy proceedings take place in federal courts, and a taxpayer in bankruptcy may be eligible to participate in the Amnesty Program.

4) While~~Because~~ a taxpayer that is a party to civil litigation in an Illinois court is not eligible to participate in the Amnesty Program with respect to a liability in dispute in that litigation, that taxpayer ~~will not be subject to the 200% Sanction on that liability for failure to participate in the Amnesty Program with respect to that liability. The taxpayer~~ may still participate in the Amnesty Program with respect to other liabilities~~, and will be subject to the 200% Sanction for failure to do so~~.

e) Matters Pending in the Department's Office of Administrative Hearings or at the Illinois Independent Tax Tribunal. Matters pending in the Department's Office of

Administrative Hearings or at the Illinois Independent Tax Tribunal are not *pending in any circuit court or appellate court or the Supreme Court of this State*. (ITDAA Section 10) Therefore, a tax liability that is being contested before one of the Department's or Tribunal's Administrative Law Judges is eligible for the Amnesty Program.

1) A taxpayer who wishes to participate in the Amnesty Program with respect to an eligible liability~~Eligible Liability~~ at issue in a matter pending in the Office of Administrative Hearings or Illinois Independent Tax Tribunal must stipulate to judgment in favor of the Department with respect to that liability on or before November 15, 2019~~8, 2010~~ and pay that liability during the Amnesty Program Period.

2) A taxpayer participating in the Amnesty Program under this subsection (e)(2) need not file a return or amended return under subsection (b) with respect to the liability that is the subject of the proceeding, but must specify in the stipulation that it is participating in the Amnesty Program and pay the eligible liability~~Eligible Liability~~ to the Department during the Amnesty Program period~~Period~~.

~~3) A taxpayer that fails to participate in the Amnesty Program with respect to the liability that is the subject of the proceeding will be subject to the 200% Sanction.~~

3~~4~~) A liability being contested in the Office of Administrative Hearings or at the Illinois Independent Tax Tribunal is an established liability~~Established Liability~~, and no refund of the payment is allowed with respect to an amnesty issue~~Amnesty Issue~~.

f) Matters Under Audit or Pending in the Fast Track Resolution Program or Before the Informal Conference Board. A tax liability under audit~~Audit~~ (including audits under review in the Fast Track Resolution Program or before the Informal Conference Board) is eligible for the Amnesty Program.

1) After an audit has been concluded, by the issuance of an amended return or waiver of restrictions on assessment that becomes final prior to the beginning of the Amnesty Program period~~Period~~, the liability determined by the Department is an established liability~~Established Liability~~ so that ~~failure to pay the full amount of the Eligible Liability during the Amnesty~~

~~Program Period will subject the taxpayer to the 200% sanction on the entire liability under subsection (j)(2) and~~ no refund with respect to an amnesty issue~~Amnesty Issue~~ will be allowed.

2) Prior to the issuance of an amended return or waiver of restrictions on assessment after the conclusion of an audit, a taxpayer may participate in the Amnesty Program by reporting the amount of eligible liability~~Eligible Liability~~ that it estimates will result from the audit on an original or amended return, and paying that amount during the Amnesty Program period~~Period~~. The Department will continue with the audit (including any proceedings in the Fast Track Resolution Program or before the Informal Conference Board) in the same manner as if no amnesty payment had been made, except that the interest and penalties related to the amnesty payment will be abated.

3) Examples. The principles for participating in the Amnesty Program for an eligible liability~~Eligible Liability~~ that is currently under audit may be illustrated as follows:

~~A)~~ EXAMPLE 1. As of the beginning of the Amnesty Program Period, the Department is auditing Taxpayer for occupation and use taxes due for the periods July 1, 2015~~2005,~~ through June 30, 2017~~2007~~. The audit will not be completed before the end of the Amnesty Program period~~Period~~. After consulting with the Department's auditor, Taxpayer estimates that it owes an additional Use Tax obligation of $300 for each of the months of July, August and September of 2016~~2006~~. During the Amnesty Program period~~Period~~, Taxpayer files amended returns and pays the additional $300 in tax for each month. After the audit is completed (including any proceedings in the Fast Track Resolution Program or before the Informal Conference Board) in 2021~~2011~~, the Department determines that, taking into account the $300 payments made during the Amnesty Program period~~Period~~, Taxpayer has overpaid its Use Tax obligation for July of 2016~~2006~~ by $150 and owes an additional $50 in Use Tax for August of 2016~~2006~~. As provided in subsection (k), Taxpayer may receive a refund of the overpayment for July of 2016~~2006~~. ~~As provided in subsection (j)(3)(A), Taxpayer will be assessed the 200% Sanction with respect to its $50 underpayment for August of 2006.~~ Also, if

Taxpayer unsuccessfully contests any portion of the $50 underpayment after the conclusion of the audit, or fails to pay in full the $50 ~~liability and the related 200% Sanction~~ no later than the due date for payment of the demand for payment made by the Department, amnesty will be denied~~the 200% sanction will also be imposed~~ on the $300 amount paid during the Amnesty Program period~~Period~~ with respect to August of 2016~~2006~~, as provided in subsection (j)(3~~)(B~~). The abatement of penalties and interest with respect to the $300 paid for September of 2016~~2006~~ is not affected by any changes or proceedings related to the liabilities for July or August of 2016~~2006~~. The Department will offset the $50 in additional tax for August of 2016~~2006, plus the 200% Sanction on that amount,~~ against the overpayment for July of 2016~~2006~~ and allow a refund or credit of the remaining overpayment for July of 2016~~2006~~, to the extent the refund or credit is not otherwise barred. Taxpayer may also claim a refund or credit for some or all of the $50 additional tax for August of 2016~~2006~~, ~~for some or all of the 200% Sanction,~~ or for any other amount for July or August of 2016~~2006~~, providing the refund or credit would otherwise be allowable.

~~B)~~ EXAMPLE 2: During an audit of Taxpayer's corporate income tax returns, the Department issued a Notice of Proposed Deficiency to Taxpayer, proposing deficiencies of $500 with respect to its 2015~~2005~~ liability and $800 with respect to 2016~~2006~~. Taxpayer timely requested review of both deficiencies by the Informal Conference Board under 35 Ill. Adm. Code 215.115, and the review had not been completed as of the beginning of the Amnesty Program period~~Period~~. Taxpayer decides to participate in the Amnesty Program by paying the entire $500 for 2015~~2005~~ in full, but only pays $600 for 2016~~2006~~ during the Amnesty Program period~~Period~~. After the Department receives the payment for 2015~~2005~~, penalties and interest related to the 2015~~2005~~ deficiency will be abated. The Informal Conference Board review and the remaining audit processes for 2016~~2006~~ will continue. If, at the conclusion of the audit, the Department determines that the 2016~~2006~~ deficiency was the $600 paid by Taxpayer during the Amnesty Program period~~Period~~, penalties and interest related to 2016~~2006~~ will be abated. If the Department determines that the

2016~~2006~~ deficiency was greater than the $600 paid by Taxpayer, amnesty will be denied for 2016~~the 200% Sanction will be imposed only on the additional deficiency, unless Taxpayer unsuccessfully contests the additional liability~~, as provided in subsection (j)(3~~)(B~~). If the Department determines that the 2016~~2006~~ deficiency was less than the $600 paid by Taxpayer, a refund or credit will be granted, providing the refund or credit would otherwise be allowable.

g) Criminal Investigation or Case. ITDAA Section 10 provides that amnesty may not be granted to taxpayers that are a party to *any criminal investigation for nonpayment, delinquency or fraud in relation to any State tax imposed by any law of the State of Illinois* with respect to an otherwise eligible liability~~Eligible Liability~~. A taxpayer who is a party to a pending investigation or case is ineligible to participate in the Amnesty Program with respect to the specific taxes and tax periods under investigation or contained in the complaint, information, or indictment~~, and will not be subject to the 200% Sanction for failure to participate in the Amnesty Program with respect to that liability~~.

h) Eligible Liabilities. Under ITDAA Section 10, the Amnesty Program applies to *any tax, except for the motor fuel use tax imposed under Section 13a of the Motor Fuel Tax Law* [35 ILCS 505]~~*35 ILCS 505/13a*~~*, imposed by reason of or pursuant to authorization by any law of the State of Illinois and collected by the Department*. Each liability that comes within this definition and meets the other criteria for a taxpayer to participate in the Amnesty Program is generally divisible into two parts: the eligible liability~~Eligible Liability~~ that must be paid during the Amnesty Program and the penalty and interest that may be abated under the Amnesty Program. An exception to this rule is the reimbursement of collection expenses incurred by the Department, when those expenses are not deemed by statute to be part of the related tax liabilities. The obligation to pay these expenses is not a penalty that may be abated by participation in the Amnesty Program, nor does failure to pay one of these expenses during the Amnesty Program period~~Period~~ disqualify the taxpayer from the benefits of amnesty. The following examples are illustrative of items that may be characterized as eligible liabilities~~Eligible Liabilities~~ or as penalties or interest that may be abated, or as expenses that are neither eligible liabilities~~Eligible Liabilities~~ nor penalties:

1) A taxpayer who has paid all of the tax due for a period, but has not yet paid all of the penalty and interest associated with the liability, may not

participate in the Amnesty Program with respect to the penalty or interest. This subsection (h)(l)~~rule~~ applies regardless of the reason the tax has been paid, but not the penalty or interest, including instances when the taxpayer filed a return and paid its tax late, and so incurred late filing and late payment penalties, or because amounts paid by or collected from the taxpayer were applied against tax before being applied against penalty and interest pursuant to UPIA Section 700.500. A taxpayer may not seek to retroactively reapply payments previously made to the Department for the purpose of creating eligible liabilities~~Eligible Liabilities~~ eligible for the Amnesty Program or increasing the amount of penalties and interest that will be abated as the result of the taxpayer's participation in the Amnesty Program.

2) Over-collections of Use Tax that are required to be remitted to the Department by reason of Section 2-40 of the Retailers' Occupation Tax Act ~~[35 ILCS 120/2-40]~~ are tax liabilities that may be eligible liabilities~~Eligible Liabilities~~ rather than penalties that may be abated if the related eligible liability ~~Eligible Liability~~ is paid during the Amnesty Program period~~Period~~.

3) The vendor's discount from tax allowed in Section 3 of the Retailers' Occupation Tax for the expenses of collecting and remitting is forfeited when the tax is not properly and timely paid. Any lost discount is a tax liability that may be an eligible liability~~Eligible Liability~~ rather than a penalty that may be abated if the related eligible liability~~Eligible Liability~~ is paid during the Amnesty Program period~~Period~~.

4) A collection agency fee that is added to a taxpayer's tax liability under Section 2505-400(a) of the Department of Revenue Law~~Civil Administrative Code~~ [20 ILCS 2505~~/2505-400~~] is not a penalty, but is a tax liability that may be an eligible liability~~Eligible Liability~~. If an eligible liability~~Eligible Liability~~ has been referred to a collection agency and the fee is owed to the collection agency, the fee related to the eligible liability~~Eligible Liability~~ must be paid during the Amnesty Program period~~Period~~ in order for the taxpayer to qualify for abatement of penalties and interest. No collection agency fee is due on amounts paid directly to the Department under the Amnesty Program. However, if a taxpayer makes any payment of any portion of an eligible liability~~Eligible Liability~~ to a collection agency, the fee due the collection agency will be added to

and included in the eligible liability~~Eligible Liability~~ that must be paid during the Amnesty Program period~~Period~~ for the taxpayer to qualify for amnesty.

5) The recording fees that must be paid by a taxpayer before a lien for unpaid taxes may be released under Section 1105(a) of the Illinois Income Tax Act [35 ILCS 5~~/1105~~] or under Section 5a, 5b or 5c of the Retailers' Occupation Tax Act [35 ILCS 120~~/5a, 5b or 5c~~] are not added to the tax liability of the taxpayer, and are neither tax liabilities nor penalties. A taxpayer's obligation to pay these fees is not abated by participation in the Amnesty Program, nor is failure to pay one of these fees grounds for denying the abatement of penalties and interest under the Amnesty Program.

6) Responsible officer penalties imposed pursuant to UPIA Section 3-7 of the ~~Uniform Penalty and Interest Act~~ for failure to collect, account for and pay over trust taxes are penalties imposed on the responsible officer, even though the penalty includes unpaid tax, and therefore cannot be eligible liabilities~~Eligible Liabilities~~ of the responsible officer. However, a responsible officer's employer may participate in the Amnesty Program. If the underlying trust tax liability of the employer is paid under the Amnesty Program, the related penalties and interest, and therefore the responsible officer penalty, will be abated.

i) Eligible Periods. Only taxes due for a taxable period~~Taxable Period~~ ending after June 30, 2011~~2002~~ and prior to July 1, 2018~~2009~~ are eligible for amnesty. The following examples are illustrative:

1) The usual taxable period~~Taxable Period~~ for Retailers' Occupation Tax purposes is the calendar month. A taxpayer reporting and paying Retailers' Occupation Tax on a monthly basis may participate in the Amnesty Program with respect to a liability based on taxable receipts received after June 30, 2011~~2002,~~ and prior to July 1, 2018~~2009~~.

A) One exception to this general rule is the case of a taxpayer authorized to pay and who does pay Retailers' Occupation Tax liability on an annual or quarterly basis. The taxable period~~Taxable Period~~ for annual taxpayers of Retailers' Occupation Tax is the calendar year during which gross receipts from retail

sales were received. Consequently, annual taxpayers of Retailers' Occupation Tax may participate in the Amnesty Program with respect to a liability based on receipts received on and before December 31, 2017~~2008~~, but not with respect to a liability based on receipts received on and after January 1, 2018~~2009~~. Liabilities for receipts received by an annual taxpayer at any time during the 2012~~2002~~ taxable year are eligible for amnesty. The taxable period~~Taxable Period~~ for quarterly taxpayers is the quarterly period in which gross receipts from retail sales were received.

B) Another exception to this general rule is the case of a taxpayer required to file and pay occupation or use tax liabilities from the sale or use of an aircraft, watercraft, motor vehicle or trailer on a separate transaction reporting return. Each liability required to be reported on a separate transaction reporting return is a separate liability for purposes of the ITDAA, and the taxable period~~Taxable Period~~ for that liability is the date of delivery.

2) The taxable period~~Taxable Period~~ for Illinois Income Tax purposes is the taxable year. Taxpayers whose taxable year is the calendar year may participate in the Amnesty Program with respect to a liability based on income earned or received after December 31, 2010 and on and before December 31, 2017~~2008~~, but not with respect to a liability based on income earned or received on and after January 1, 2018~~2009~~. Taxpayers whose taxable year is a fiscal year may participate in the Amnesty Program for taxable years ending after June 30, 2011~~2002,~~ and prior to July 1, 2018~~2009~~.

j) Payment of All Taxes Due for a Taxable Period. ITDAA Section 10 provides that *failure to pay all taxes due to the State for a taxable period shall invalidate any amnesty granted under the~~this~~ Act*. In order to participate in the Amnesty Program a taxpayer must pay the entire eligible liability~~Eligible Liability~~ for a tax type and tax period, irrespective of whether that liability is known to the Department or the taxpayer, or whether the Department has assessed it.

1) The requirement that the eligible liability~~Eligible Liability~~ be paid in full precludes a taxpayer from receiving abatement of penalties and interest by entering into an installment payment agreement with the Department under which the eligible liability~~Eligible Liability~~ will not be paid until

after the end of the Amnesty Program period~~Period~~. A taxpayer who has been making installment payments under an agreement with the Department may participate in the Amnesty Program by paying during Amnesty Program period~~Period~~ any eligible liability~~Eligible Liability~~ that remains unpaid~~, but will not be subject to 200% Sanction if the Eligible Liability is not paid in full during the Amnesty Program Period unless the taxpayer fails to pay the liability in full compliance with the installment payment agreement~~.

2) A taxpayer may participate in the Amnesty Program with respect to an established liability~~Established Liability~~ only by paying during the Amnesty Program period~~Period~~ the full amount of the established liability~~Established Liability~~ that is actually due. If a taxpayer pays only a portion of an established liability~~Established Liability~~ during the Amnesty Program period~~Period~~, and it is subsequently determined that the taxpayer has not paid the full amount of the eligible liability~~Eligible Liability~~, abatement of penalties and interest for that tax period will be revoked~~ and the 200% Sanction will apply to the entire Eligible Liability~~.

3) Except in the case of an established liability~~Established Liability~~, the taxpayer should make a good faith estimate of the eligible liability~~Eligible Liability~~, report that amount on an original or amended return as required under subsection (b)(2)(B), and pay the reported amount in full. A taxpayer that fails to pay the reported amount of eligible liability~~Eligible Liability~~ in full during the Amnesty Program period~~Period~~ does not qualify for amnesty.

A) If the taxpayer later determines that its Amnesty Program payment was less than the total eligible liability~~Eligible Liability~~, and voluntarily reports and pays the additional amount due, penalties and interest~~the 200% Sanction~~ will be assessed only with respect to the additional amount of tax due.

B) If the Department later determines that a payment made during the Amnesty Program period~~Period~~ is insufficient to completely satisfy the eligible liability~~Eligible Liability~~, and the applicable statute of limitations has not yet expired, the Department will assess the additional liability and issue a demand for payment to the taxpayer for the remaining taxes due, following the procedures

applicable to that liability. If the taxpayer does not contest the assessment and pays the additional tax due no later than the due date shown on the demand for payment, the Department will assess penalties and interest~~the 200% Sanction~~ only with respect to the portion of the eligible liability~~Eligible Liability~~ that was not paid during the Amnesty Program period~~Period~~. A taxpayer who unsuccessfully contests any portion of the additional liability (whether by protesting the notice of deficiency or notice of tax liability by filing an action under the Protest Act, by paying the liability and filing a claim for refund, or by any other means) or who fails to pay any portion of the additional liability by the due date on the demand for payment will be liable for penalties and interest~~200% Sanction~~ as if no payment had been made during the Amnesty Program period~~Period~~. For purposes of this subsection (j)(3)(b), requesting review by the Informal Conference Board is not contesting an additional liability. Also, a taxpayer may contest the imposition or the amount of interest or penalty due with respect to a tax liability~~, without becoming subject to the 200% Sanction for contesting the tax liability~~. However, failure to pay any assessed amount of interest or penalty within 30 days after receiving a notice and demand for payment of that amount will subject the taxpayer to penalties and interest~~the 200% Sanction~~ as if no payment had been made during the Amnesty Program period~~Period~~.

C) Subsections (j)(3)(A) and (B) do not apply to an underpayment of an established liability~~Established Liability~~, which must be paid in full, except in the case where the underpayment is caused solely by the disallowance of some or all of an offset requested by the taxpayer in good faith under subsection (c)(4).

D) If the payment made during the Amnesty Program period~~Period~~ is less than the eligible liability~~Eligible Liability~~ because the taxpayer failed to report and pay a liability resulting from a federal change~~Federal Change~~ that was not final as of the end of the Amnesty Program period~~Period~~, and~~the 200% Sanction does not apply. However,~~ if the taxpayer fails to timely report and pay the liability as required under IITA Section 506(b), or to pay any related interest and penalties no later than 30 days after receiving a

notice and demand from the Department for payment of those amounts, the abatement of penalties and interest originally allowed under the Amnesty Program for that income tax liability will be forfeited and the abated amounts will be deemed assessed and payable.

4) The following examples are illustrative:

~~A) EXAMPLE 1: In October 2010, a taxpayer files an amended Retailers' Occupation Tax return for May of 2008, reporting an additional tax of $5,000 and paying that amount. After November 8, 2010, the taxpayer discovers an additional $1,000 in Retailers' Occupation Tax liability for May, 2008 that was omitted from its Amnesty Program payment. The taxpayer can avoid the 200% Sanction on the $5,000 in tax liability already paid by voluntarily filing an amended return, and paying the additional $1,000 with the amended return, and paying the 200% Sanction on the $1,000 no later than 30 days after the Department has issued a notice and demand for payment of the penalty and interest.~~

~~B) EXAMPLE 2: In November 2010, the Department is conducting an audit of the taxpayer's calendar year 2002 Illinois income tax return. The taxpayer is considering whether to participate in the Amnesty Program and asks the auditor to complete the audit prior to the November 8, 2010 amnesty deadline. The auditor advises the taxpayer that the audit cannot be completed prior to November 8, 2010. The taxpayer makes a good faith estimate that $3,000 in Income Tax liability will be owed at the end of the audit. The taxpayer pays the $3,000 with an amended return during the Amnesty Program Period. After November 8, 2010, the auditor determines that an additional $500 in Income Tax liability attributable to tax year 2002 is due. The Department sends a notice of deficiency to the taxpayer for the additional $500 in income tax, plus the 200% Sanction. The taxpayer can avoid paying the 200% Sanction on the $3,000 amount of Income Tax liability paid during the Amnesty Program Period attributable to tax year 2002 by allowing the deficiency to be assessed and by paying the additional $500 tax, plus the 200% Sanction on the $500, by the due date of the notice and demand issued by the~~

~~Department after the assessment. The taxpayer may also protest the imposition or amount of any penalty or interest shown in the notice of deficiency, or contest the penalty and interest by paying the amounts and filing a claim for refund, without incurring the 200% Sanction on the $3,000 paid during the Amnesty Program Period. If, however, the taxpayer files a protest of the $500 deficiency or pays the $500 deficiency and contests it under the Protest Act, and any portion of the deficiency is upheld, the 200% Sanction will apply to the $3,000 paid during the Amnesty Program as well as to the amount of deficiency upheld.~~

~~C)~~ ~~EXAMPLE 3: In May 2010, a taxpayer was issued a notice of assessment in the amount of $10,000 plus penalty and interest for Retailers' Occupation Tax incurred in January 2008. The taxpayer conceded only one-half of the Established Liability, but has never requested an administrative hearing on the disputed portion and the assessment has, therefore, become final. The taxpayer requests amnesty on the $5,000 agreed portion of the assessment and attempts to participate in the Amnesty Program by making a $5,000 payment on November 8, 2010. Because the $10,000 Established Liability was not paid in full, the taxpayer will be subject to the 200% Sanction on the entire Retailers' Occupation Tax liability attributable to January 2008.~~

~~D)~~ ~~EXAMPLE 4: Company A operates a retail mail order and internet business that makes sales to Illinois residents. Company A does not collect or remit Illinois Use Tax on such sales. Company A's failure to participate in the Amnesty Program would subject it to the 200% sanction on uncollected Illinois Use Tax if it is subsequently determined that Company A was obligated to collect and pay over Illinois Use Tax on its sales to Illinois residents.~~

~~E)~~ ~~EXAMPLE 5: A retailer does not participate in the Amnesty Program. The Department audits the retailer for all tax periods in 2007. In completing the audit, the Department has determined that the retailer was overpaid Retailers' Occupation Tax for some tax periods within the audit period while others were underpaid. The Department will assess the 200% Sanction on the underpaid tax periods even if the taxpayer has a net overpayment for the periods~~

~~under audit. Each tax type for each tax period qualifies for amnesty separately, and failure to participate for any Eligible Liability for any tax type or period incurs the 200% Sanction. The retailer was allowed to participate in the Amnesty Program only on a month-by-month basis, and could have avoided paying any interest or penalties on the deficient months only by making timely amnesty payments for each deficient month.~~

~~F)~~EXAMPLE 1~~6~~: During the Amnesty Program period~~Period~~, Taxpayer files an amended Illinois income tax return reporting an estimated federal change liability~~Estimated Federal Change Liability~~ of $10,000 it believes it will owe once an IRS audit of its 2017~~2007~~ federal income tax return is completed. When the IRS audit is completed in 2021~~2011~~, the changes determined by the IRS increase Taxpayer's Illinois income tax liability by an additional $1,000. If Taxpayer timely reports the $1,000 under IITA Section 506(b) and pays the tax and any related interest and penalties resulting from the federal change no later than 30 days after the Department has issued a notice and demand for payment, any interest and penalties abated as a result of the Taxpayer's participation in the Amnesty Program will remain abated. If, however, Taxpayer fails to timely report and pay the $1,000 or fails to pay any related interest or penalties within 30 days after the Department issues a notice and demand for payment, any Amnesty Program abatement interest and penalties related to Taxpayer's 2017~~2007~~ income tax liability will be forfeited, and those amounts will be deemed assessed and immediately collectible by the Department. ~~In this example, all penalties and interest are related to federal changes, so the 200% Sanction will not apply to the penalties and interest related to the $1,000 additional liability or to the penalties and interest abated with respect to the amnesty payment, if the abatement is subsequently forfeited.~~ If Taxpayer believes the interest or penalties in the notice and demand are incorrect for any reason, it may pay those amounts within 30 days after the issuance of the notice and demand and file a refund claim in order to contest those amounts without forfeiting the original abatement of interest or penalties.

~~G)~~ ~~EXAMPLE 7: If, in addition to the $10,000 Estimated Federal Change Liability paid during the Amnesty Program Period in Example 6, Taxpayer also reports and pays a $500 liability that is not related to a federal change, and fails to pay the $1,000~~

~~additional liability determined in 2011 or any related interest and penalties within 30 days after the Department issues a notice and demand for payment, the 200% Sanction will apply to any interest or penalty related to that $500 liability. Also, if the additional liability determined in 2011 includes any amount that is not related to a federal change, the 200% Sanction will apply to that amount. However, the 200% Sanction will not apply to the $10,000 Estimated Federal Change Liability paid during the Amnesty Program Period or to any federal change liability determined after the Amnesty Program Period.~~

~~H)~~EXAMPLE 2~~8~~: An individual files his original income tax return for 2017~~2008~~ during the Amnesty Program period~~Period~~, and pays the full amount of tax reported on the return. The Department determines that the individual erroneously transcribed the amount of Illinois income tax withholding reported on his Form W-2, and issues a notice and demand for payment of the resulting underpayment, plus interest and penalty for late payment computed on the underpayment. If the individual pays the entire amount shown on the notice and demand by the due date for payment shown in the notice and demand, no penalty or interest will be imposed on the amount paid with the return. ~~If the individual fails to pay the entire amount shown due in the notice and demand by the due date, the 200% Sanction will apply to both the amount paid with the return and to the underpayment.~~

k) Overpayments of Eligible Liabilities. *Participation in the Amnesty Program shall not preclude a taxpayer from claiming a refund for an overpayment of an established liability~~Established Liability~~ based on an issue that is not an amnesty issue~~Amnesty Issue~~, an overpayment of an eligible liability~~Eligible Liability~~ that is not an established liability~~Established Liability~~, or an overpayment of an estimated federal change liability~~Estimated Federal Change Liability~~*. (ITDAA Section 10)

1) Amnesty Issues. An issue is an amnesty issue~~Amnesty Issue~~ unless it is *unrelated to the issues for which the taxpayer claimed amnesty*. (ITDAA Section 10) An amnesty issue~~Amnesty Issue~~ is therefore every issue of law that must be resolved in determining the amount of an eligible liability~~Eligible Liability~~ paid during the Amnesty Program and all facts

relevant to those issues, as in existence as of the time the amnesty payment is made.

A) The amount and nature of any item of income, gross receipt or other positive item included in the tax base in computing the amount paid by the taxpayer under the Amnesty Program is an amnesty issue~~Amnesty Issue~~, except to the extent that item is properly reduced after taking into account only facts not in existence as of the time the amnesty payment is made.

B) The taxpayer's entitlement to any deduction, exclusion, credit or other item reducing the amount of tax paid by the taxpayer under the Amnesty Program, and the amount of that item, is an amnesty issue~~Amnesty Issue~~, except to the extent that item is properly allowable or altered after taking into account only facts not in existence as of the time the amnesty payment is made.

C) An overpayment of tax does not result from an amnesty issue~~Amnesty Issue~~ to the extent the overpayment results from the taxpayer's payment during the Amnesty Program period~~Period~~ of the amount of a liability shown in a statement issued by the Department that failed to take into account either a payment made by the taxpayer prior to the issuance of the statement or an amount collected by the Department by garnishment, levy, offset or other collection action.

D) An overpayment of tax does not result from an amnesty issue~~Amnesty Issue~~ to the extent the overpayment results from a clerical or transcription error made by the taxpayer on a return or amended return filed as part of the Amnesty Program or in completing the check or other method of payment of an eligible liability~~Eligible Liability~~ during the Amnesty Program period~~Period~~.

E) In order to qualify for a refund or credit of an overpayment, a taxpayer must provide clear and convincing evidence that the overpayment did not result from an amnesty issue~~Amnesty Issue~~.

F) Examples. The principles for determining whether an item is an amnesty issue~~Amnesty Issue~~ may be illustrated as follows:

~~i)~~EXAMPLE 1: On its Illinois income tax return for calendar 2017~~2008~~, Taxpayer claimed $2,000 in enterprise zone investment credits under IITA Section 203(f) that were earned in 2016~~2007~~ and carried forward to 2017~~2008~~ because Taxpayer had credits in excess of its liability for 2016~~2007~~. Taxpayer determines that, because of an error in computing its 2017~~2008~~ sales factor, it has underpaid its 2017~~2008~~ Illinois income tax liability by $1,000, and it pays that amount under the Amnesty Program. Taxpayer subsequently determines that it had failed to claim a subtraction for interest on federal obligations for 2016~~2007~~. Taking the subtraction reduces its pre-credit liability by $400 and increases its allowable enterprise zone investment credit carryover to 2017~~2008~~ by $400. No refund for 2017~~2008~~ is allowed, because the reduction in base income for 2016~~2007~~ is based on facts that were in existence as of the time the amnesty payment is made.

~~ii)~~EXAMPLE 2: If, in Example 1, Taxpayer is an individual whose 2016~~2007~~ base income is reduced by a carryback to 2016~~2007~~ of a federal net operating loss incurred in calendar 2018~~2010~~, the refund from carrying forward the additional credit results from the fact of the 2018~~2010~~ loss, which was not in existence as of the time the amnesty payment is made, and the 2017~~2008~~ refund is allowable.

~~iii)~~EXAMPLE 3: If Taxpayer in Example 1 receives a Schedule K-1-P from a partnership in 2020~~2011,~~ reporting that Taxpayer was entitled to a credit for 2017~~2008~~ or for 2016~~2007~~ and the credit may be carried forward to 2017~~2008~~, and the credit had not previously been reported to Taxpayer, Taxpayer may claim a refund based on that credit.

~~iv)~~EXAMPLE 4: On its Retailers' Occupation Tax return for January 2018~~2009~~, Taxpayer reports $1,000,000 in taxable gross receipts. During the Amnesty Program period~~Period~~, Taxpayer pays an established liability~~Established Liability~~ equal to the tax on an additional $50,000 in taxable receipts that had been included

in an amended return filed after the conclusion of an audit. Taxpayer subsequently discovers that its records contain a resale certificate for a sale of $20,000 in January 2018~~2009~~, which it had erroneously reported as taxable. No refund is allowed in this instance, whether the $20,000 in receipts were included in the original return or only in the amended return, because the facts in existence as of the time the amnesty payment is made indicated that the receipts were not taxable.

~~v)~~EXAMPLE 5: If, subsequent to the end of the Amnesty Program period~~Period~~, one of the customers of the Taxpayer in Example 3 presents a resale certificate for a purchase made during January 2018~~2009~~ for which Taxpayer had collected Use Tax because no resale certificate had been provided at that time, Taxpayer may refund the Use Tax to the customer and claim a refund for its Retailers' Occupation Tax. The reduction in Taxpayer's liability results from a fact that was not in existence as of the time the amnesty payment is made.

~~vi)~~EXAMPLE 6: On September 15, 2019~~2010~~, the Department issues a statement to Taxpayer indicating that it has an outstanding tax liability of $2,000. On September 20, 2019~~2010~~, the Department collects $300 of the liability by offsetting against it an overpayment of a different tax. If Taxpayer pays the entire $2,000 shown in the statement during the Amnesty Program period~~Period~~, the resulting $300 overpayment of the liability is not the result of an amnesty issue~~Amnesty Issue~~.

~~vii)~~EXAMPLE 7: During the Amnesty Program period~~Period~~, Taxpayer files a return reporting an eligible liability~~Eligible Liability~~. Due to an arithmetic error made in completing the return, Taxpayer reports an eligible liability~~Eligible Liability~~ of $2,530 rather than $2,350. The $180 overpayment resulting from this error is not the result of an amnesty issue~~Amnesty Issue~~. Similarly, if the return reported a $2,350 liability, but Taxpayer paid $2,530 with the return, the $180 overpayment is not the result of an amnesty issue~~Amnesty Issue~~.

2) Estimated Federal Change Liabilities. A taxpayer may file a claim for refund of the overpayment that results from the finalization of a federal change~~Federal Change~~ that was not final as of the end of the Amnesty Program period~~Period~~, even if the taxpayer participated in the Amnesty Program based on an estimated federal change liability~~Estimated Federal Change Liability~~ and the facts related to the determination of its federal change were in existence before the end of the Amnesty Program period~~Period~~.

3) If a taxpayer participates in the Amnesty Program with respect to an eligible liability~~Eligible Liability~~ that is under audit during the Amnesty Program period~~Period~~, the refund or credit allowable for the taxable period may not exceed the amount determined by the audit, except to the extent the refund results from an issue that is not an amnesty issue~~Amnesty Issue~~ or from the finalization of a federal change after the Amnesty Program period~~Period~~. For example:

~~A)~~EXAMPLE 1: Taxpayer's income tax return for the calendar year 2015~~2005~~ is under audit during the Amnesty Program period~~Period~~, but no established liability~~Established Liability~~ has been created. Taxpayer participates in the Amnesty Program for 2015~~2005~~. After the audit is concluded, the Department determines that Taxpayer has overpaid its 2015~~2005~~ liability by $300. Taxpayer may receive a refund of that $300, but no additional refund is allowable unless the additional refund results from issue that is not an amnesty issue~~Amnesty Issue~~ or from the finalization of a federal change after the Amnesty period~~Period~~.

~~B)~~EXAMPLE 2: If Taxpayer in Example 1 also participates in the Amnesty Program for 2016~~2006~~, a year that is not under audit during the Amnesty Program period~~Period~~ and for which there is no established liability~~Established Liability~~, Taxpayer's participation in the Amnesty Program for 2015~~2005~~ does not limit Taxpayer's right to a refund for 2016~~2006~~.

4) No refunds are allowed for any tax liability and period with respect to which the taxpayer participated in amnesty other than as allowed under this subsection (k).

5) No interest is payable by the Department on any refund or credit allowed for a tax and period for which the taxpayer participated in the Amnesty Program. (See UPIA Section 3-2(h).) However, interest will be allowed on any refund or credit based on a refund claim that was outstanding as of the beginning of the Amnesty Program period~~Period~~, as described in subsection (c)(5).

l) Statutes of Limitation and Other Filing Periods. Participation in the Amnesty Program does not toll or extend any applicable statute of limitations or other time period for the filing of refund claims, protests with the Department, or actions in circuit court under the Protest Act. The Taxpayers' Bill of Rights does not toll or extend any applicable statute of limitations. A statute of limitations or other time period that expires during or after the Amnesty Program period~~Period~~ cannot be revived, even if the taxpayer has failed to satisfy all the requirements of the Amnesty Program. The Department's procedures for obtaining waivers of statutes of limitations for taxpayers under audit shall continue to apply.

1) The following examples are illustrative:

A) Corporation A reported federal taxable income of $1,000,000 on its calendar 2016~~2006~~ federal and Illinois income tax returns. During November 2019~~2010~~, Corporation A is undergoing a federal income tax audit of its 2016~~2006~~ federal income tax return, which it expects will result in an increase in its federal taxable income to as much as $1,500,000. In order to participate in the Amnesty Program, Corporation A files an amended Illinois income tax return on November 15, 2019~~8, 2010~~ that reports federal taxable income of $1,500,000, and pays the estimated federal change liability~~Estimated Federal Change Liability~~ resulting from the increase in its federal taxable income.

B) If, as a result of the federal audit, its federal taxable income is determined to be $1,300,000, Corporation A will be allowed to file a refund claim under subsection (k) for the amount it paid under the Amnesty Program in excess of the tax liability computed using $1,300,000 in federal taxable income. However, because participation in the Amnesty Program does not toll or extend the statute of limitations for filing the refund claim, the claim must be denied unless it was filed within one year after the date of the

Amnesty Program payment under IITA Section 911(a)(2) or the Corporation A and the Department have entered into an agreement under IITA Section 911(c) extending the period for filing a refund claim. Although the statute of limitations for filing a refund claim is reopened under IITA Section 911(b) as a result of the conclusion of the federal audit, IITA Section 911(b)(1) provides that the claim is limited to the overpayment that results from the federal change. In this case, the federal change is an increase in federal taxable income of $300,000, and the overpayment attributable to that increase is zero. The difference between the $1,500,000 in federal taxable income reported on the amended return filed in the Amnesty Program and the $1,300,000 finally determined is not a federal change that reopens the limitations period for filing a refund claim because, for federal income tax purposes, the $1,500,000 was never reported or finally determined to be Corporation A's federal taxable income.

C) If, as a result of the federal audit, its federal taxable income is determined to be $900,000, Corporation A will be entitled to file a refund claim for the overpayment that results from the $100,000 reduction in its federal taxable income from the $1,000,000 amount reported on its original federal income tax return, provided that its claim is filed within the period set by IITA Section 911(b). The difference between the $1,500,000 in federal taxable income reported on the amended return filed in the Amnesty Program and the $1,000,000 reported on its original federal income tax return is not a federal change that reopens the limitations period for filing a refund claim, and the overpayment resulting from that $500,000 difference must be claimed within one year after the payment date unless Corporation A and the Department have entered into an agreement extending the limitations period.

2) A taxpayer who reports and pays an estimated federal change liability~~Estimated Federal Change Liability~~ under the IITA may claim a refund of any excess of the estimated federal change liability~~Estimated Federal Change Liability~~ over the liability resulting from the final federal change by writing in the explanation section of its amended return it files under the ITDAA~~Amnesty Act~~, "This amended return reports an estimated federal change liability~~Estimated Federal Change Liability~~ for purposes of

amnesty~~Amnesty~~, and is a claim for refund of any excess of the estimated federal change liability~~Estimated Federal Change Liability~~ over the liability resulting from the final federal change." When the federal change becomes final under IITA Section 506(a), the taxpayer should then file another amended return, reporting the difference between the final federal change and the estimated federal change liability~~Estimated Federal Change Liability~~, and paying any increased liability reported or requesting a refund of any decreased liability.

3) A taxpayer who reports and pays an estimated federal change liability~~Estimated Federal Change Liability~~ under the IITA and fails to follow the procedures in subsection (l)(2) should file a claim for refund no later than one year after making the amnesty payment in order to protect its rights to any refund resulting from the finalized federal change. If the federal change has not become final by the time the claim is filed, the taxpayer should include in the explanation section language stating, "This amended return modifies an amended return filed during the Amnesty Program period~~Period~~ to report an estimated federal change liability~~Estimated Federal Change Liability~~, and is a claim for refund of any excess of the estimated federal change liability~~Estimated Federal Change Liability~~ over the liability resulting from the federal change, which has not yet become final."

m) Reasonable Cause~~.~~

1) Nothing in the ITDAA or this Section is intended to change the meaning of "reasonable cause" as that term is used in UPIA Section 3-8~~the Uniform Penalty and Interest Act [35 ILCS 735/3-8]~~. Taxpayers needing clarification of "reasonable cause" should consult 86 Ill. Adm. Code 700.400.

2) A taxpayer who would be entitled to abatement of a penalty due to "reasonable cause" for its delinquency remains entitled to abatement of that penalty even if it failed to participate in the Amnesty Program with respect to any unpaid liability associated with that penalty.

3) A taxpayer who has "reasonable cause" for its failure to participate in the Amnesty Program with respect to an eligible liability~~Eligible Liability~~ will remain subject to any penalties otherwise applicable to that liability~~, but~~

~~not to the doubled rates for the penalties that would otherwise apply~~. "Reasonable cause" abatement under UPIA Section 3-8~~ of the Uniform Penalty and Interest Act~~ does not apply to interest, so any underpayment interest on the eligible liability~~Eligible Liability~~ will accrue ~~at doubled rates~~ even if the taxpayer had reasonable cause for failing to participate in the amnesty. The inability of a taxpayer in bankruptcy to obtain permission from the federal courts to participate in the Amnesty Program shall constitute reasonable cause for not participating. Failure of the Department to notify a taxpayer of its eligibility to participate in the Amnesty Program~~program~~ or of the correct amount of its eligible liability~~Eligible Liability~~ does not constitute reasonable cause for the taxpayer's failure to participate in the Amnesty Program.

(Source: Amended at 43 Ill. Reg. _____, effective _____)

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Illinois Energy Conservation Code

2) Code Citation: 71 Ill. Adm. Code 600

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 600.100 | Amendment |
| 600.110 | Amendment |
| 600.120 | Amendment |
| 600.200 | Amendment |
| 600.210 | Amendment |
| 600.220 | Amendment |
| 600.300 | Amendment |
| 600.310 | Amendment |
| 600.340 | Amendment |
| 600.400 | Amendment |
| 600.420 | Amendment |
| 600.440 | Amendment |
| 600.Appendix A | Amendment |

4) Statutory Authority: Implementing and authorized by the Capital Development Board Act [20 ILCS 3105] and the Energy Efficient Commercial Building Act [20 ILCS 3125].

5) Effective Date of Rules: August 5, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rules, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in *Illinois Register*: 42 Ill. Reg. 21491; December 7, 2018.

10) Has JCAR issued a Statement of Objection to this rulemaking? An Objection and Filing Prohibition were issued at the JCAR meeting on May 14, 2019. The Objection and Filing Prohibition were withdrawn at the June 11, 2019 JCAR meeting.

11) Differences between Proposal and Final Version: The differences were grammatical in nature except for amendments that were added regarding roof replacements.

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreements issued by JCAR? Yes

13) Will this rulemaking replace any emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: The Energy Efficient Building Act requires the adoption of latest published edition of the International Code Council's International Energy Conservation Code (IECC) as the energy code for Illinois. This rulemaking updates the version of the Code from the 2015 IECC to the 2018 IECC.

The Act allows the CDB to appropriately adapt the IECC for economic, geographical, climate, etc. considerations. The Board, through the addition of Appendix A in this Part is recommending adaptations to various Sections of the 2018 IECC. This Appendix supplants and adds Sections on administration, definitions, and various technical sections related to building envelope; electrical power and lighting systems; additions, alterations and repairs of existing buildings; alternative compliance methods; and duct and ventilation requirements for residential buildings.

The rules were also altered to revise the requirements for State funded facilities to comply with the IECC versus ASHRAE standards, remove the variance process for State funded facilities as this is covered in the IECC, add exemptions for State buildings that are allowed for private commercial buildings and to rearrange or reword a few Sections to provide consistency.

16) Information and questions regarding these adopted rules shall be directed to:

Lisa Hennigh
Administrator, Professional Services
Capital Development Board
401 South Spring Street
3rd Floor Stratton Building
Springfield IL 62706

217/524-6408
fax: 217/524-4208

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

The full text of Adopted Amendments begins on the next page:

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

TITLE 71: PUBLIC BUILDINGS, FACILITIES, AND REAL PROPERTY
CHAPTER I: CAPITAL DEVELOPMENT BOARD
SUBCHAPTER d: ENERGY CODES

PART 600
ILLINOIS ENERGY CONSERVATION CODE

SUBPART A: GENERAL

Section
600.100 Definitions
600.110 Adoption and Modification of the Code
600.120 Illinois Energy Conservation Advisory Council
600.130 Revisions to the Code

SUBPART B: STATE FUNDED FACILITIES

Section
600.200 Standards for State Funded Facilities
600.210 Exemptions~~Request for Variance~~
600.220 Compliance

SUBPART C: PRIVATELY FUNDED COMMERCIAL FACILITIES

Section
600.300 Standards for Privately Funded Commercial Facilities
600.310 Exemptions
600.320 Local Jurisdiction
600.330 Compliance
600.340 Application to Home Rule Units

SUBPART D: RESIDENTIAL BUILDINGS

Section
600.400 Standards for Residential Buildings
600.410 Exemptions
600.420 Local Jurisdiction
600.430 Compliance
600.440 Application to Home Rule Units

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

600.APPENDIX A Supplanted and Additional 2018~~2015~~ International Energy Conservation Code Sections

AUTHORITY: Implementing and authorized by the Capital Development Board Act [20 ILCS 3105] and the Energy Efficient Building Act [20 ILCS 3125].

SOURCE: Adopted by emergency rulemaking at 28 Ill. Reg. 11355, effective July 26, 2004, for a maximum of 150 days; emergency rules expired December 22, 2004; adopted at 29 Ill. Reg. 777, effective January 1, 2005; new Part adopted by emergency rulemaking at 29 Ill. Reg. 5736, effective April 8, 2005, for a maximum of 150 days; emergency expired September 4, 2005; emergency rulemaking repealed at 29 Ill. Reg. 6093, effective April 18, 2005, for a maximum of 150 days; emergency expired September 14, 2005; old Part repealed at 29 Ill. Reg. 16414 and new Part adopted at 29 Ill. Reg. 14790, effective April 8, 2006; amended at 31 Ill. Reg. 14422, effective October 9, 2007; emergency amendment at 33 Ill. Reg. 12407, effective August 18, 2009, for a maximum of 150 days; amended at 33 Ill. Reg. 16702, effective November 23, 2009; emergency rulemaking at 34 Ill. Reg. 2582, effective January 29, 2010, for a maximum of 150 days; emergency expired June 27, 2010; amended at 34 Ill. Reg. 11398, effective July 26, 2010; amended at 37 Ill. Reg. 789, effective January 11, 2013; amended at 37 Ill. Reg. 12822, effective July 23, 2013; amended at 40 Ill. Reg. 2754, effective January 20, 2016; amended at 43 Ill. Reg. 8707, effective August 5, 2019.

SUBPART A: GENERAL

**Section 600.100 Definitions**

Definitions of terms in the International Energy Conservation Code, incorporated by reference in Subpart C of this Part, apply, as do the following definitions:

"Act" means the Capital Development Board Act [20 ILCS 3105].

"Authority Having Jurisdiction" or "AHJ" means the organization, office or individual responsible for approving equipment, materials, an installation or procedure.

"CDB" or "Board" means the Illinois Capital Development Board.

*"Commercial Facility" means any building except a building that is classified as a residential building*. [20 ILCS 3125/10]

"Council" means the Illinois Energy Conservation Advisory Council appointed under Subpart B of this Part and whose purpose it is to recommend modifications to the *Illinois Energy Conservation Code*.

"EEB Act" means the Energy Efficient Building Act [20 ILCS 3125].

"IECC" means the International Energy Conservation Code.

"Illinois Energy Conservation Code" or "Code" means:

With respect to the State facilities covered by Subpart B:

This Part, all additional requirements incorporated within Subpart B (including the 2018 International Energy Conservation Code that encompasses ASHRAE 90.1~~ Standards~~, including all published errata but excluding published supplements)~~,~~ and any statutorily authorized adaptations to the incorporated standards adopted by CDB;

With respect to the privately funded commercial facilities covered by Subpart C:

This Part, all additional requirements incorporated within Subpart C (including the 2018~~2015~~ International Energy Conservation Code that encompasses ASHRAE 90.1, including all published errata but excluding published supplements, and any statutorily authorized adaptations to the incorporated standards adopted by CDB; and

With respect to the residential buildings covered by Subpart D:

This Part, all additional requirements incorporated within Subpart D (including the 2018~~2015~~ International Energy Conservation Code, including all published errata but excluding published supplements) and any statutorily authorized adaptations to the incorporated standards adopted by CDB.

*"Municipality" means any city, village or incorporated town*. [20 ILCS 3125/10]

*"Residential Building" means a detached one-family or 2-family dwelling or any building that is 3 stories or less in height above grade that contains multiple dwelling units, in which the occupants reside on a primarily permanent basis, such as a townhouse, a row house, an apartment house, a convent, a monastery, a rectory, a fraternity or sorority house, a dormitory, and a rooming house; provided, however, that when applied to a building located within the boundaries of a municipality having a population of 1,000,000 or more, the term "residential building" means a building containing one or more dwelling units, not exceeding 4 stories above grade, where occupants are primarily permanent.* [20 ILCS 3125/10]

"State Funded Building" means and includes buildings under the jurisdiction of each officer, department, board, commission, institution and body politic and corporate of the State, including the Illinois Building Authority, and any other person expending or encumbering State or federal funds by virtue of an appropriation or other authorization by the General Assembly or federal authorization or grant. This includes State funded *housing, hospitals, penitentiaries, laboratories, educational facilities, administrative facilities, recreational facilities, environmental equipment and parking facilities* [20 ILCS 3105/4.01].

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.110 Adoption and Modification of the Code**

a) The purpose of the Illinois Energy Conservation Code is to implement ~~Section 10.09-5 of the Capital Development Board Act [20 ILCS 3105/10.09-5], which requires CDB to adopt rules implementing a statewide Energy Code. Additionally,~~ Section 15 of the Energy Efficient Building Act [20 ILCS 3125~~/15~~] that requires CDB to officially adopt, as a minimum requirement for State and commercial structures and as a minimum and maximum requirement for residential buildings, the 2018~~2015~~ International Energy Conservation Code, including all published errata but excluding any published supplements, to apply that Code to all commercial structures in Illinois, and to assist local code officials with enforcing the requirements of the Code. The 2018~~2015~~ Illinois Energy Conservation Code will become effective on July 1, 2019~~January 1, 2016~~.

b) This Code as described in Subpart B (State facilities) is effective July 26, 2004. This Code as described in Subpart C (privately-funded commercial facilities) is effective April 8, 2007. The Code as described in Subpart D (residential buildings) is effective January 29, 2010.

c) Application of the Code

1) State Facilities. The Code as described in Subpart B of this Part applies to all State facilities for which money has been appropriated or authorized by the General Assembly.

2) Privately Funded Commercial Facilities and Residential Buildings. The Code as described in Subparts C and D of this Part applies *to any new building or structure in this State for which a building permit application is received by a municipality or county.* [20 ILCS 3125/20]

A) *Additions, alterations, renovations or repairs to an existing building, building system or portion thereof shall conform to the provisions of the Code as they relate to new construction without requiring the unaltered portion of the existing building or building system to comply with the Code.* [20 ILCS 3125/20(c)]

B) All exceptions listed in the Code related to additions, alterations, renovations or repairs to an existing building are acceptable provided the energy use of the building is not increased.

d) This Code, together with the standards incorporated by reference in this Part, has the force of a building code and is administrative law applicable in the State of Illinois.

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.120 Illinois Energy Conservation Advisory Council**

a) The Executive Director of the Capital Development Board shall appoint an Advisory Council. The Council shall be composed of the Executive Director or his or her authorized representative, who shall serve as Chairman ex-officio, and 11 additional members appointed by the Executive Director. The appointed members shall consist of 1 person representing the Illinois Environmental

Protection Agency~~Department of Commerce and Economic Opportunity~~; 2 persons representing the residential construction contracting industry; 2 licensed architects; 1 licensed mechanical engineer; 1 licensed electrical engineer; 2 persons representing local code officials; and 2 persons representing the construction contracting industry. Members of the Council shall be appointed for 4 year terms. The members appointed by the Executive Director shall serve for the term of their appointments and may be reappointed upon expiration of the term. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which his or her predecessor was appointed shall be appointed for a full~~the remainder of the~~ term.

b) ~~The Council shall meet as frequently as the Chairman deems necessary, but at least once each year. Additional meetings may be called by the Chairman or by 3 members of the Council upon delivery of 10 days' written notice to the mailing address of each member of the Council.~~ Seven members of the Council shall constitute a quorum. The Chairman shall only vote to break a tie or when necessary to establish a quorum.

c) The purpose of the Council shall be to recommend modifications to the Illinois Energy Conservation Code.

d) Members of the Council shall serve without compensation but shall be reimbursed for reasonable travel expenses necessarily incurred in the performance of their duties.

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

SUBPART B: STATE FUNDED FACILITIES

**Section 600.200 Standards for State Funded Facilities**

a) The 2018 IECC, including published errata but excluding published supplements, available from the International Code Council at 500 New Jersey Avenue NW, 6th Floor, Washington DC 20001, phone: 1-888-ICC-SAFE (422-7233), www.iccsafe.org, is hereby incorporated into the Illinois Energy Conservation Code, as described in this Subpart as applicable to State funded facilities, with the modifications outlined in subsection (c).~~ANSI/ASHRAE/IESNA Standard 90.1, Energy Standard for Buildings Except Low-Rise Residential Buildings (2013), available from ASHRAE at 1791 Tullie Circle, N.E., Atlanta GA 30329, is hereby~~

~~incorporated into the Illinois Energy Conservation Code, as described in this Subpart as applicable to State funded facilities, with the modifications outlined in subsection (c).~~

b) All incorporations by reference in this Section are of the cited standards as they existed on the date specified. These incorporations include no later editions or amendments.

c) Modifications to IECC~~ASHRAE 90.1~~
Under Section 15 of the EEB Act, when applying the Code to State funded facilities, CDB may modify the incorporated standards to respond to the unique economy, population distribution, geography and climate of Illinois, as long as the objectives of the EEB Act are maintained. Modifications, additions or omissions to IECC are specified in Appendix A and are rules of the CDB and are not requirements of the IECC.~~ASHRAE 90.1 is incorporated by this Section, but with the following modifications:~~

~~ASHRAE 90.1 Section 3.2~~

~~The terms "adopting authority" and "authority having jurisdiction" shall both be read to mean the Capital Development Board.~~

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.210 Exemptions~~Request for Variance~~**

a) *The following buildings are exempt from the Code:*~~Who May File a Request for Variance~~

1) *Buildings otherwise exempt from the provisions of a locally adopted building code and buildings that do not contain a conditioned space;*~~Any architect or engineer under contract with CDB to provide professional services for the proposed project.~~

2) *Buildings that do not use either electricity or fossil fuel for comfort conditionings;*~~The using agency's chief executive officer or his or her designated representative.~~

3) *Historic buildings listed on the National Register of Historic Places or the Illinois Register of Historic Places*, and those buildings that are designated by authorized personnel as historically significant;~~The Chairman of the Illinois Energy Conservation Advisory Council.~~

4) *Other buildings specified as exempt by the IECC.*

b) *For purposes of determining whether an exemption authorized under subsection (a)(2) applies, a building will be presumed to be heated by electricity, even in the absence of equipment used for electric comfort heating, whenever the building is provided with electrical service in excess of 100 amps, unless the code enforcement official determines that this electrical service is necessary for purposes other than providing electric comfort heating.* [20 ILCS 3125/20]
~~Consideration of Request for Variance~~
~~A variance from any requirement of the Code as described in this Subpart will be granted by CDB for one or more of the following reasons only:~~

~~1) Compliance would not be technically feasible.~~

~~2) Compliance would compromise the health, welfare or safety of building occupants.~~

~~3) Compliance would prevent the building from serving its intended purpose.~~

~~4) Compliance would violate another State or federal law or code.~~

~~5) Compliance would increase the energy consumption of the building.~~

~~6) Compliance would require the use of inferior products or materials.~~

~~c) Submitting the Request for Variance~~

~~1) The request shall be submitted to the CDB Project Manager.~~

~~2) Requests should be submitted as early in the project as there is cause, but no later than 75 days prior to the anticipated bid date. Approval or denial of a variance shall be no cause for delay in the project unless the request for variance was filed by CDB or the using agency for which the project is being constructed.~~

~~3) The following shall be submitted when requesting a variance:~~

~~A) A letter from the petitioner stating the specific provisions of the Code from which the variance is requested and a detailed explanation of how compliance with the Code would result in one or more of the conditions described in subsection (b).~~

~~B) The request shall include supporting data, calculations, analysis, etc.~~

~~d) CDB Action~~

~~1) Upon receipt of the Request for Variance, the CDB Project Manager will review the request and make a recommendation to CDB's Professional Services Unit within 7 calendar days.~~

~~2) Professional Services Unit will evaluate the Request for Variance within 30 days after CDB's receipt of the Request and make a determination.~~

~~3) If it is determined that the Request for Variance would cause one of the conditions stated in subsection (b), the variance shall be approved by CDB.~~

~~4) If it is determined that the Request for Variance would not cause one of the conditions stated in subsection (b), the Agency may:~~

~~A) Deny the Request for Variance.~~

~~B) Approve the Request for Variance subject to specific conditions determined by CDB.~~

~~e) Modifications and Revisions~~
~~The petitioner may, in writing, request that the original Request for Variance be modified and resubmit the Request for Variance.~~

~~f) Revocation~~
~~CDB may revoke any variance if:~~

~~1) it is determined that the variance was obtained through fraud or deceit;~~

~~2) the petitioner has violated the specific conditions on which the variance was approved; or~~

~~3) the variance was issued in error.~~

~~g) Appeals~~

~~1) Any person whose Request for Variance is denied or approved with conditions may appeal CDB's initial determination. The appeal shall be submitted in writing and must be received within 10 days after the initial CDB action is received by the requestor. The request shall be submitted to the Chairman of the Advisory Council.~~

~~2) The Chairman of the Advisory Council will review the request with the Advisory Council, as deemed necessary by the Chairman, within 14 days after receipt and take one of the following actions:~~

~~A) Uphold CDB's initial determination.~~

~~B) Reverse CDB's initial determination and issue the variance.~~

~~C) Change the conditions applied to the variance granted by CDB.~~

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.220 Compliance**

~~a)~~Compliance with the Illinois Energy Conservation Code for State facilities as described by this Subpart B ~~shall mean meeting the requirements of ASHRAE 90.1. Compliance~~ shall be demonstrated by submission of:

a~~1~~) the compliance forms published in the ASHRAE 90.1 User's Manual; ~~or~~

b~~2~~) Compliance Certificates generated by the U.S. Department of Energy's COMCheck code compliance tool; or

c~~3~~) the seal of the Architect/Engineer as required by Section 14 of the Illinois Architecture Practice Act [225 ILCS 305], Section 12 of the Structural Engineering Licensing Act [225 ILCS 340] and Section 14 of the Illinois Professional Engineering Practice Act [225 ILCS 325].

~~b) For CDB projects, final compliance forms shall be submitted to CDB with the 100% design review package required by the Professional Services Agreement. An in-progress set of compliance forms shall be submitted at the 50% submittal required by the Professional Services Agreement.~~

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

SUBPART C: PRIVATELY FUNDED COMMERCIAL FACILITIES

**Section 600.300 Standards for Privately Funded Commercial Facilities**

a) The 2018~~2015~~ IECC, including published errata but excluding published supplements, available from the International Code Council at 500 New Jersey Avenue NW, 6th Floor, Washington DC 20001, phone: 1-888-ICC-SAFE (422-7233), www.iccsafe.org, is hereby incorporated into the Illinois Energy Conservation Code, as described in this Subpart as applicable to privately funded commercial facilities, with the modifications outlined in subsection (c).

b) All incorporations by reference in this Section are of the cited standards as they existed on the date specified. These incorporations include no later editions or amendments.

c) Modifications to IECC
Under Section 15 of the EEB Act, when applying the Code to privately funded commercial facilities, CDB may modify the incorporated standards to respond to the unique economy, population distribution, geography and climate of Illinois, as long as the objectives of the EEB Act are maintained~~ pursuant to that statutory authority~~. Modifications, additions or omissions to IECC are specified in Appendix A and are rules of the CDB and are not requirements of the IECC.

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.310 Exemptions**

a) The following buildings are exempt from the Code:

1) *Buildings otherwise exempt from the provisions of a locally adopted building code and buildings that do not contain a conditioned space;*

2) *Buildings that do not use either electricity or fossil fuel for comfort conditioning;*

3) *Historic buildings listed on the National Register of Historic Places or the Illinois Register of Historic Places, and those buildings that are designated by authorized personnel as historically significant;*

~~4)~~ ~~*Residential buildings; and*~~

4~~5~~) *Other buildings specified as exempt by the IECC.* ~~[20 ILCS 3125/20]~~

b) *For the purposes of determining whether an exemption* authorized under subsection (a)(2) *applies, a building will be presumed to be heated by electricity, even in the absence of equipment used for electric comfort heating, whenever the building is provided with electrical service in excess of 100 amps, unless the code enforcement official determines that this electrical service~~services~~ is necessary for purposes other than providing electric comfort heating.* [20 ILCS 3125/20~~(b)(2)~~]

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.340 Application to Home Rule Units**

*No unit of local government, including any home rule unit, may* apply *energy efficient building standards* to privately funded commercial facilities *in a manner that is less stringent* than the Code as described in this Subpart C. However, *nothing in the EEB Act* or this Subpart *prevents a unit of local government from adopting an energy efficiency code or standards for commercial buildings that are more stringent than this Code.* [20 ILCS 3125/45(a)]

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

SUBPART D: RESIDENTIAL BUILDINGS

**Section 600.400 Standards for Residential Buildings**

a) The 2018~~2015~~ IECC, including published errata but excluding published supplements, available from the International Code Council at 500 New Jersey Avenue NW, 6th Floor, Washington DC 20001, phone: 1-888-ICC-SAFE (422-7233), www.iccsafe.org, is hereby incorporated into the Illinois Energy Conservation Code, as described in this Subpart as applicable to residential buildings, with the modifications outlined in subsection (c).

b) All incorporations by reference in this Section are of the cited standards as they existed on the date specified. These incorporations include no later editions or amendments.

c) Modifications to IECC
Under Section 15 of the EEB Act, when applying the Code to residential buildings, CDB may modify the incorporated standards to respond to the unique economy, population distribution, geography and climate of Illinois, as long as the objectives of the Act are maintained pursuant to that statutory authority. Modifications, additions or omissions to IECC are specified in Appendix A and are rules of the CDB and are not requirements of the IECC.

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.420 Local Jurisdiction**

a) Construction projects involving residential buildings and for which a municipality or county requires a building permit must comply with the Illinois Energy Conservation Code if the project involves new construction, addition, alteration, renovation or repair. ~~*In the case of any addition, alteration, renovation or repair to an existing commercial structure, the Code* as described by this Subpart D *applies only to the portions of that structure that are being added, altered, renovated or repaired.* [20 ILCS 3125/20(a)]~~

b) The local authority having jurisdiction (AHJ) shall establish its own procedures for enforcement of the Code.

c) *A unit of local government that does not regulate energy efficient building standards is not required to adopt, enforce or administer the Code; however, any energy efficient building standards adopted by a unit of local government must comply with the Act. If a unit of local government does not regulate energy*

*efficient building standards, any construction, renovation or addition to buildings or structures is still subject to the provisions contained in the Act.* [20 ILCS 3125/20(d)].

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

**Section 600.440 Application to Home Rule Units**

a) *No unit of local government, including any home rule unit, may regulate energy efficient building standards for residential buildings in a manner that is either less or more stringent than the* standards established in this Subpart D.

b) *The following entities may regulate energy efficient building standards for residential buildings in a manner that is more stringent than the provisions contained in this* Subpart D:

1) *a unit of local government, including a home rule unit, that has, on or before May 15, 2009, adopted or incorporated by reference energy efficient building standards for residential buildings that are equivalent to or more stringent than the 2006 IECC;*

2) *a unit of local government, including a home rule unit, that has, on or before May 15, 2009, provided to the Capital Development Board, as required by Section 10.18~~55~~ of the Capital Development Board~~Illinois Building Commission~~ Act* [20 ILCS 3105~~3918~~], *an identification of an energy efficient building code or amendment that is equivalent to or more stringent than the 2006 IECC; and*

3) *a municipality with a population of 1,000,000 or more.* [20 ILCS 3125/45(b)]

c) *No unit of local government, including any home rule unit or unit of local government that is subject to State regulation under the Code as provided in Section 15 of the EEB may enact any annexation ordinance or resolution, or require or enter into any annexation agreement, that imposes energy efficient building standards for residential buildings that are either less or more stringent than the energy efficiency standards in effect, at the time of construction, throughout the unit of local government.* [20 ILCS 3125/45(c)]

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

CAPITAL DEVELOPMENT BOARD

NOTICE OF ADOPTED AMENDMENTS

**Section 600.APPENDIX A Supplanted and Additional 2018~~2015~~ International Energy Conservation Code Sections**

The following Code sections shall be referenced in place of the corresponding 2018~~2015~~ IECC sections.

**CHAPTER 1 [CE]**
**SCOPE AND ADMINISTRATION**

**SECTION C101**
**SCOPE AND GENERAL REQUIREMENTS**

**C101.1 Title.** This Code shall be known as the Illinois Energy Conservation Code or Code and shall mean:

With respect to the State facilities covered by 71 Ill. Adm. Code 600.Subpart B:

This Part, all additional requirements incorporated within Subpart B (including the 2018 International Energy Conservation Code~~ASHRAE 90.1 Standards~~, including all published errata but excluding published supplements that encompass ASHRAE 90.1-2016~~2013~~), and any statutorily authorized adaptations to the incorporated standards adopted by CDB, are effective July 1, 2019~~January 1, 2016~~.

With respect to the privately funded commercial facilities covered by 71 Ill. Adm. Code 600.Subpart C:

This Part, all additional requirements incorporated within Subpart C (including the 2018~~2015~~ International Energy Conservation Code, including all published errata and excluding published supplements that encompass ASHRAE 90.1-2016~~2013~~), and any statutorily authorized adaptations to the incorporated standards adopted by CDB, are effective July 1, 2019~~January 1, 2016~~.

**C101.1.2 Adoption.** The Board shall adopt amendments to this Code within 12 months after publication of changes to the International Energy Conservation Code. Any such update in this Code shall take effect within 6 months after it is adopted by the Board and shall apply to any new building or structure in this State for which a building permit application is received by a municipality or county, except as otherwise provided by the EEB Act.

**C101.1.3 Adaptation.** The Board may appropriately adapt the International Energy Conservation Code to apply to the particular economy, population distribution, geography and climate of the State and construction within the State, consistent with the public policy objectives of the EEB Act.

**C101.5 Compliance.** Commercial buildings shall meet the provisions of the Illinois Energy Conservation Code covered by 71 Ill. Adm. Code 600.Subpart C. The local authority having jurisdiction (AHJ) shall establish its own procedures for enforcement of the Illinois Energy Conservation Code. Minimum compliance shall be demonstrated by submission of:

1. Compliance forms published in the ASHRAE 90.1 User's Manual; or

2. Compliance Certificates generated by the U.S. Department of Energy's COMcheck™ Code compliance tool; or

3. Other comparable compliance materials that meet or exceed, as determined by the AHJ,the compliance forms published in the ASHRAE 90.1 User's Manual or the U.S. Department of Energy's COMcheck™ code compliance tool; or

4. The seal of the architect/engineer as required by Section 14 of the Illinois Architectural Practice Act [225 ILCS 305], Section 12 of the Structural Engineering Licensing Act [225 ILCS 340] and Section 14 of the Illinois Professional Engineering Practice Act [225 ILCS 325].

**C102.1.1 Above Code Programs.** No unit of local government, including any home rule unit, may apply energy efficient building standards to privately funded commercial facilities in a manner that is less stringent than this Code as described in 71 Ill. Adm. Code 600.Subpart C. However, nothing in the EEB Act or Subpart C prevents a unit of local government from adopting an energy efficiency code or standards that are more stringent than this Code. The requirements identified as "mandatory" in Chapter 4 shall be met.

## SECTION C109
## BOARD OF APPEALS

**C109.1 General.** In order to hear and decide appeals of orders, decisions or determinations made by the code official relative to the application and interpretation of this Code, there may be created a board of appeals. The code official shall be an ex officio member of the board of appeals but shall not have a vote on any matter before the board. The board of appeals shall be appointed by the governing body and shall hold office at its pleasure. The board shall adopt

rules of procedure for conducting its business and shall render all decisions and findings in writing to the appellant with a duplicate copy to the code official.

**C109.3 Qualifications.** The board of appeals shall consist of members who are qualified by experience and training.

## CHAPTER 2 [CE]
## DEFINITIONS

### SECTION C202
### GENERAL DEFINITIONS

**Authority Having Jurisdiction** or **AHJ** − means the organization, officer or individual responsible for approving equipment, materials, an installation or procedure.

**Board** − means the Illinois Capital Development Board.

**Council** − means the Illinois Energy Conservation Advisory Council whose purpose is to recommend modifications to the Illinois Energy Conservation Code.

**EEB Act** − means the Energy Efficient Building Act [20 ILCS 3125].

**Roof Membrane Peel and Replacement** – When an existing weather resisting roof membrane alone is removed, exposing insulation or sheathing and only a new weather resisting roof membrane is installed.

## CHAPTER 4 [CE]
## COMMERCIAL ENERGY EFFICIENCY

### SECTION C402
### BUILDING ENVELOPE REQUIREMENTS

~~**C402.2.2 Roof Assembly.** The minimum thermal resistance (*R*-value) of the insulating material installed either between the roof framing or continuously on the roof assembly shall be as specified in Table C402.1.3, based on construction materials used in the roof assembly. Skylight curbs shall be insulated to the level of roofs with insulation entirely above deck or *R*-5, whichever is less.~~

~~**Exceptions:**~~

~~1. Continuously insulated roof assemblies in which the thickness of insulation varies 1 inch (25 mm) or less and in which the area-weighted *U*-factor is equivalent to the same assembly with the *R*-value specified in Table C402.1.3.~~

~~2. When tapered insulation is used with insulation entirely above deck, the *R*-value when the insulation thickness varies 1 inch (25 mm) or less from the minimum thickness of tapered insulation shall comply with the *R*-value specified in Table C402.1.3.~~

~~3. Unit skylight curbs included as a component of a skylight listed and labeled in accordance with NFRC 100 shall not be required to be insulated.~~

~~4. For roofs on existing buildings with slope less than 2.5" in 12", refer to Section C503.1, exceptions.~~

~~5. For roofs on existing buildings, refer to Section C503.1 or C504.2.~~

~~Insulation installed on a suspended ceiling with removable ceiling tiles shall not be considered part of the minimum thermal resistance of the roof insulation.~~

**C402.5.1 Air Barriers.** A continuous air barrier shall be provided throughout the building thermal envelope. The air barriers shall be permitted to be located on the inside or outside of the building envelope, located within the assemblies composing the envelope, or any combination thereof. The air barrier shall comply with Sections C402.5.1.1 and C402.5.1.2. For roof air barriers on existing buildings, refer to Section C503.1 or C504.2.

**Exception:** Air barriers are not required in buildings located in Climate Zone 2B.

**C402.5.1.1 Air Barrier Construction.** The continuous air barrier shall be constructed to comply with the following:

1. The air barrier shall be continuous for all assemblies that are the thermal envelope of the building and across the joints and assemblies.

2. Air barrier joints and seams shall be sealed, including sealing transitions at joints between dissimilar materials. The joints and seals shall be securely installed in or on the joint for its entire length so as not to dislodge, loosen or otherwise impair its ability to resist positive and negative pressure from wind, stack effect and mechanical ventilation.

3. Penetrations of the air barrier shall be caulked, gasketed or otherwise sealed in a manner compatible with the construction materials and location. Sealings shall allow for expansion, contraction and mechanical vibration. Paths for air leakage from the building to the space between the roof deck and roof covering used air barrier shall be caulked, gasketed or otherwise covered with a moisture vapor-permeable material. Joints and seams~~seals~~ associated with penetrations shall be sealed in the same manner or taped~~ or covered with moisture vapor-permeable wrapping material~~. Sealing materials~~ shall be appropriate to the construction materials being sealed and~~ shall be securely installed around the penetration so as not to dislodge, loosen or otherwise impair the penetrations' ability to resist positive and negative pressure from wind, stack effect and mechanical ventilation. Sealing of concealed fire sprinklers, where required, shall be in a manner that is recommended by the manufacturer. Caulking or other adhesive sealants shall not be used to fill voids between fire sprinkler cover plates and walls or ceilings.

4. Recessed lighting fixtures shall comply with Section C402.5.8~~7~~. Where~~When~~ similar objects are installed that penetrate the air barrier, provisions shall be made to maintain the integrity of the air barrier.

## SECTION C405
## ELECTRICAL POWER AND LIGHTING SYSTEMS

**C405.1 General (Mandatory).** This section covers lighting system controls, the maximum lighting power for interior and exterior applications and electrical energy consumption.

No less than 90% of the permanently installed lighting serving dwelling units shall be provided by lamps with an efficacy of not less than 65 lm/W or light fixtures with an efficacy of not less than 55 lm/W, or with Sections C405.2.4 and C405.3. Sleeping units shall comply with Section C405.2.4 and Section R404.1 or C405.3. Lighting installed in walk-in coolers, walk-in freezers, refrigerated warehouse coolers and refrigerated warehouse freezers shall comply with the lighting requirements of Section C403.10.1 or C403.10.2.

## CHAPTER 5 [CE]
## EXISTING BUILDINGS

## SECTION C503
## ALTERATIONS

**C503.1 General.** Alterations to any building or structure shall comply with the requirements of this Code for new construction. Alterations shall be such that the existing building or structure is no less conforming to the provisions of this Code than the existing building or structure was prior to the alteration. Alterations to an existing building, building system or portion thereof shall conform to the provisions of this Code as those provisions relate to new construction without requiring the unaltered portions of the existing building or building system to comply with this Code. Alterations shall not create an unsafe or hazardous condition or overload existing building systems.

Alterations complying with ANSI/ASHRAE/IESNA 90.1 need not comply with Sections C402, C403, C404 and C405.

**Exceptions:** The following alterations need not comply with the requirements for new construction, provided the energy use of the building is not increased:

1. Storm windows installed over existing fenestration.

2. Surface-applied window film installed on existing single-pane fenestration assemblies reducing solar heat gain, provided the Code does not require the glazing or fenestration to be replaced.

3. Existing ceiling, wall or floor cavities exposed during construction, provided that these cavities are filled with insulation.

4. Construction in which the existing roof, wall or floor cavity is not exposed.

5. Roof recover.

6. Roof membrane peel and replacement.

7~~6~~. Air barriers shall not be required for roof recover and roof replacement when the alterations or renovations to the building do not include alterations, renovations or repairs to the remainder of the building envelope.

8. Roof replacements for roof systems 2:12 slope or less shall comply with the low slope roof insulation requirements unless the installation of insulation above the structural roof deck, and necessary to achieve the code required *R*-value, is deemed infeasible by the code official to accommodate the added thickness of insulation above the roof deck. Conditions of infeasibility due to flashing height limitations presented by existing rooftop

conditions include, but are not limited to, HVAC or skylight curb, low door or glazing, parapet, weep holes, drainage patterns, or cricket or saddle construction. These conditions are subject to manufacturer's specifications, manufacturer's installation instructions, and code official approval.

**CHAPTER 1 [RE]**
**SCOPE AND ADMINISTRATION**

**SECTION R101**
**SCOPE AND GENERAL REQUIREMENTS**

**R101.1 Title.** This Code shall be known as the Illinois Energy Conservation Code or this Code, and shall mean:

With respect to the residential buildings covered by 71 Ill. Adm. Code 600.Subpart D:

This Part, all additional requirements incorporated within Subpart D (including the 2018~~2015~~ International Energy Conservation Code, including all published errata but excluding published supplements) and any statutorily authorized adaptations to the incorporated standards adopted by CDB are effective July 1, 2019~~January 1, 2016~~.

**R101.1.2 Adoption.** The Board shall adopt amendments to this Code within 12 months after publication of changes to the International Energy Conservation Code. Any such update in this Code shall take effect within 6 months after it is adopted by the Board and shall apply to any new building or structure in this State for which a building permit application is received by a municipality or county, except as otherwise provided by the EEB Act.

**R101.1.3 Adaptation.** The Board may appropriately adapt the International Energy Conservation Code to apply to the particular economy, population distribution, geography and climate of the State and construction within the State, consistent with the public policy objectives of the EEB Act.

**R101.5 Compliance.** Residential buildings shall meet the provisions of the Illinois Energy Conservation Code covered by 71 Ill. Adm. Code 600.Subpart D. The local authority having jurisdiction (AHJ) shall establish its own procedures for enforcement of the Illinois Energy Conservation Code. Minimum compliance shall be demonstrated by submission of:

1. Compliance Certificates generated by the U.S. Department of Energy's REScheck™ Code compliance tool; or

2. Other comparable compliance materials that meet or exceed, as determined by the AHJ, U.S. Department of Energy's REScheck™ Code~~code~~ compliance tool; or

3. The seal of the architect/engineer as required by Section 14 of the Illinois Architectural Practice Act [225 ILCS 305], Section 12 of the Structural Engineering Licensing Act [225 ILCS 340] and Section 14 of the Illinois Professional Engineering Practice Act [225 ILCS 325].

**SECTION R102**
**ALTERNATIVE MATERIALS DESIGN AND METHODS OF CONSTRUCTION AND EQUIPMENT**

**R102.1.1 Above Code Programs.** No unit of local government, including any home rule unit, may regulate energy efficient building standards for residential building in a manner that is either less or more stringent than the standards established pursuant to this Code. The requirements identified as "mandatory" in Chapter 4 shall be met.

However, the following entities may regulate energy efficient building standards for residential buildings in a manner that is more stringent than the provisions contained in this Code:

i) A unit of local government, including a home rule unit, that has, on or before May 15, 2009, adopted or incorporated by reference energy efficient building standards for residential buildings that are equivalent to or more stringent than the 2006 International Energy Conservation Code;

ii) A unit of local government, including a home rule unit, that has, on or before May 15, 2009, provided to the Capital Development Board, as required by Section 10.18~~55~~ of the Capital Development Board~~Illinois Building Commission~~ Act, an identification of an energy efficient building code or amendment that is equivalent to or more stringent than the 2006 International Energy Conservation Code; and

iii) A municipality with a population of 1,000,000 or more.

**SECTION R109**
**BOARD OF APPEALS**

**R109.1 General.** In order to hear and decide appeals of orders, decisions or determinations made by the code official relative to the application and interpretation of this Code, there may be created a board of appeals. The code official shall be an ex officio member of the board of appeals but shall not have a vote on any matter before the board. The board of appeals shall be appointed by the governing body and shall hold office at its pleasure. The board shall adopt rules of procedure for conducting its business and shall render all decisions and findings in writing to the appellant with a duplicate copy to the code official.

**R109.3 Qualifications.** The board of appeals shall consist of members who are qualified by experience and training.

## CHAPTER 2 [RE]
## DEFINITIONS

### SECTION R202
### GENERAL DEFINITIONS

**Authority Having Jurisdiction** or **AHJ** − means the organization, officer or individual responsible for approving equipment, materials, an installation or procedure.

**Board** − means the Illinois Capital Development Board.

**Council** − means the Illinois Energy Conservation Advisory Council whose purpose is to recommend modifications to the Illinois Energy Conservation Code.

**EEB Act** − means the Energy Efficient Building Act [20 ILCS 3125].

**High-Efficacy Lamps** – means compact fluorescent lamps, light-emitting diode (LED) lamps, T-8 or smaller diameter linear fluorescent lamps, or other lamps with an efficacy of not less than 65 lm/W or light fixtures of not less than 55 lm/W.

**Local Exhaust** − means an exhaust system that uses one or more fans to exhaust air from a specific room or rooms within a dwelling.

**Residential Building** − means a detached one-family or 2-family dwelling or any building that is 3 stories or less in height above grade that contains multiple dwelling units, in which the occupants reside on a primarily permanent basis, such as a townhouse, a row house, an apartment house, a convent, a monastery, a rectory, a fraternity or sorority house, a dormitory and a

rooming house; provided, however, that when applied to a building located within the boundaries of a municipality having a population of 1,000,000 or more, the term "residential building" means a building containing one or more dwelling units, not exceeding 4 stories above grade, where occupants are primarily permanent.

**Roof Membrane Peel and Replacement** – When an existing weather resisting roof membrane alone is removed, exposing insulation or sheathing, and only a new weather resisting roof membrane is installed.

**Whole House Mechanical Ventilation System** – means an exhaust system, supply system or combination thereof that is designed in accordance with Section R403.6 to mechanically exchange indoor air with outdoor air when operating continuously or through a programmed intermittent schedule to satisfy the whole house ventilation rates. Outdoor air intakes and exhausts shall have automatic or gravity dampers that close when the ventilation system is not operating.

## CHAPTER 4 [RE]
## RESIDENTIAL ENERGY EFFICIENCY

### ~~SECTION R401~~
### ~~GENERAL~~

~~**R401.2 Compliance.** Projects shall comply with one of the following:~~

~~1. Sections R401 through R404.~~

~~2. Section R405 and the provisions of Sections R401 through R404 labeled "Mandatory".~~

~~3. With the concurrence of the code official, an alternative method, an energy rating index (ERI) approach in Section R406, and the provisions of Sections R401 through R404 labeled "Mandatory".~~

### SECTION R402
### BUILDING THERMAL ENVELOPE

### TABLE R402.1.2
### INSULATION AND FENESTRATION REQUIREMENTS BY COMPONENT[a]

| CLIMATE ZONE | FENES-TRATION *U*-FACTOR[b] | SKYLIGHT[b] *U*-FACTOR | GLAZED FENES-TRATION SHGC[b,e] | CEILING *R*-VALUE | WOOD FRAME WALL *R*-VALUE | MASS WALL *R*-VALUE[i] | FLOOR *R*-VALUE | BASEMENT[C] WALL *R*-VALUE | SLAB[d] *R*–VALUE & DEPTH | CRAWL SPACE[c] WALL *R*-VALUE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | NR | 0.75 | 0.25 | 30 | 13 | 3/4 | 13 | 0 | 0 | 0 |
| 2 | 0.40 | 0.65 | 0.25 | 38 | 13 | 4/6 | 13 | 0 | 0 | 0 |
| 3 | 0.32~~0.35~~ | 0.55 | 0.25 | 38 | 20 or 13+5[h] | 8/13 | 19 | 5/13[f] | 0 | 5/13 |
| 4 except Marine | 0.32~~0.35~~ | 0.55 | 0.40~~NR~~ | 49 | 20 or 13+5[h] | 8/13 | 19 | 10/13 | 10, 2 ft | 10/13 |
| 5 and Marine 4 | 0.30~~0.32~~ | 0.55 | NR | 49 | 20 or 13+5[h] | 13/17 | 30[g] | 10/13 | 10, 2 ft | 15/19 |
| 6 | 0.30~~0.32~~ | 0.55 | NR | 49 | 20+5 or 13+10[h] | 15/20 | 30[g] | 15/19 | 10, 4 ft | 15/19 |
| 7 and 8 | 0.30~~0.32~~ | 0.55 | NR | 49 | 20+5 or 13+10[h] | 19/21 | 38[g] | 15/19 | 10, 4 ft | 15/19 |

NR = Not Required
For SI: 1 foot = 304.8 mm

a *R*-values are minimums. *U*-factors and SHGC are maximums. When insulation is installed in a cavity that is less than the label or design thickness of the insulation, the installed *R*-value of the insulation shall not be less than the *R*-value specified in the table.

b The fenestration *U*-factor column excludes skylights. The SHGC column applies to all glazed fenestration. Exception: In Climate Zones 1 through 3, skylights shall be permitted to~~Skylights may~~ be excluded from glazed fenestration SHGC requirements, provided that~~in Climate Zones 1 through 3 where~~ the SHGC for skylights does not exceed 0.30.

c "10/13" means *R*-10 continuous insulation on the interior or exterior of the home or *R*-13 cavity insulation on the interior of the basement wall. "15/19" means *R*-15 continuous insulation on the interior or exterior of the home or *R*-19 cavity insulation at the interior of the basement wall. Alternatively, compliance with "15/19" shall be~~ permitted to be met with~~ *R*-13 cavity insulation on the interior of the basement wall plus *R*-5 continuous insulation on the interior or exterior of the home.~~ "10/13" means *R*-10 continuous insulation on the interior or exterior of the home or *R*-13 cavity insulation at the interior of the basement wall.~~

d *R*-5 shall be provided under the full slab area of a heated slab in addition~~added~~ to the required slab edge *R*-value~~*R*-values~~ for~~ heated~~ slabs, as indicated in the table. The slab edge insulation for heated slabs shall not be required to extend below the slab.~~ Insulation depth~~

~~shall be the depth of the footing or 2 feet, whichever is less in Climate Zones 1 through 3 for heated slabs.~~

[e] There are no SHGC requirements in the Marine Zone.

[f] Basement wall insulation is not required in warm-humid locations as defined by Figure R301.1 and Table R301.1 (of the IECC).

[g] Alternatively,~~Or~~ insulation sufficient to fill the framing cavity~~,~~ and providing not less than an *R*-value of *R*-19~~ minimum~~.

[h] The first value is cavity insulation, the second value is continuous insulation.~~, so~~ Therefore, as an example, "13+5" means *R*-13 cavity insulation plus *R*-5 continuous insulation.

[i] Mass walls shall be in accordance with Section R402.2.5. The second *R*-value applies when more than half the insulation is on the interior of the mass wall.

**TABLE R402.1.4**
**EQUIVALENT U-FACTORS**

| CLIMATE ZONE | FENES-TRATION *U*-FACTOR | SKYLIGHT *U*-FACTOR | CEILING *U*-FACTOR | FRAME WALL *U*-FACTOR | MASS WALL *U*-FACTOR | FLOOR *U*-FACTOR | BASEMENT WALL *U*-FACTOR | CRAWL SPACE WALL *U*-FACTOR |
|---|---|---|---|---|---|---|---|---|
| 5 and Marine 4 | 0.30~~0.32~~ | 0.55 | 0.026 | 0.060 | 0.082 | 0.033 | 0.059 | 0.055 |

**R402.2.2 Ceilings Without Attic Spaces.** When Section R402.1.2 requires~~would require~~ insulation *R*-values greater than *R*-30 in the ceiling ~~levels above R-30~~ and the design of the roof/ceiling assembly does not allow sufficient space for the required insulation, the minimum required insulation *R*-value for those roof/ceiling assemblies shall be *R*~~R~~-30. Insulation shall extend over the top of the wall plate to the outer edge of the plate and shall not be compressed. This reduction of insulation from the requirements of Section R402.1.2 shall be limited to 500 square feet (46 $m^2$) or 20 percent of the total insulated ceiling area, whichever is less. This reduction shall not apply to the *U*-factor alternative approach in Section R402.1.4 and the Total~~total~~ UA alternative in Section R402.1.5.

**Exception:** For roofs on existing buildings with slope less than 2~~2.5"~~ units vertical in 12~~"~~ units horizontal, refer to Section R503.1.1.

**R402.2.9 Basement Walls.** Walls associated with conditioned basements shall be insulated from the top of the basement wall down to 10 feet (3048 mm) below grade or to within 6 inches (152 mm) of the basement floor, whichever is less. Walls associated with unconditioned basements shall comply with~~meet~~ this requirement except when~~unless~~ the floor overhead is insulated in accordance with Sections R402.l.2 and R402.2.2.8.

**Exception:** Walls associated with conditioned basements may be insulated from the top of the basement wall down to 4 feet (1219 mm) below grade when the basement wall *R*-value is at least 15/19, (basement wall *U*-Factor of 0.050).

**R402.4.1.2 Testing.** The building or dwelling unit shall be tested and verified as having an air leakage rate not exceeding 4~~5~~ air changes per hour (ACH) in Climate Zones 4 and 5. The building or dwelling unit shall be provided with a whole-house mechanical ventilation system as designed in accordance with Section R403.6. Testing shall be conducted in accordance with RESNET/ICC 380, ASTM E779 or ASTM E1827 and reported at a pressure of 0.2 inches w.g. (50 Pascals). When required by the code official, testing shall be conducted by an approved third party. A written report of the results of the test, indicating the ACH, shall be signed by the party conducting the test and provided to the code official. Testing shall be performed at any time after all penetrations of the building thermal envelope have been sealed.

**Exceptions:**

1. For additions, alterations, renovations or repairs to existing buildings, building envelope tightness and insulation installation shall be considered acceptable when the items in Table R402.4.1.1, applicable to the method of construction, are field verified. When required by the code official, an approved third party independent from the installer shall inspect both air barrier and insulation installation criteria.

2. For heated attached private garages and heated detached private garages accessory to 1- and 2-family dwellings and townhouses not more than 3 stories above grade plane in height, building envelope tightness and insulation installation shall be considered acceptable when the items in Table R402.4.1.1, applicable to the method of construction, are field verified. When required by the code official, an approved third party independent from the installer shall inspect both air barrier and insulation installation criteria. Heated attached private garage space and heated detached private garage space shall be thermally isolated from all other habitable, conditioned spaces.

3. For low-rise multifamily buildings, dwelling units shall be tested and verified as having a leakage rate of not exceeding 0.25 cubic feet per minute (CFM) per square foot of enclosure area (all 6 sides of the dwelling unit) in Climate Zones 1 through 8. Testing shall be conducted with an unguarded blower door at a pressure of 0.2 inches w.g. (50 Pascal). If guarded blower door testing (a test with one or more adjacent units pressurized that should eliminate any leakage between units) is being performed, this exception is not allowed and the standard testing requirement of Section 402.4.1.2 apply. When required by the code official, testing shall be conducted by an approved third party. For buildings with more than 7 units, a sampling protocol is allowed by an approved third party. The sampling protocol requires the first 7 units to be tested without any failures. Upon successful testing of those initial 7 units, remaining units can be sampled at a rate of 1 in 7. If any sampled unit fails compliance with the maximum allowable air leakage rate, 2 additional units in the same sample set must be tested. If additional failures occur, all units in the sample set must be tested. In addition, all units in the next sample set must be tested for compliance before sampling of further units can be continued.

During testing:

1. Exterior windows and doors and fireplace and stove doors shall be closed, but not sealed, beyond the intended weatherstripping or other infiltration control measures.

2. Dampers, including exhaust, intake, makeup air, backdraft and flue dampers, shall be closed, but not sealed beyond intended infiltration control measures.

3. Interior doors, if installed at the time of the test, shall be open.

4. Exterior or interior terminations~~doors~~ for continuous ventilation systems~~ and heat recovery ventilators~~ shall be closed and sealed.

5. Heating and cooling systems, if installed at the time of the test, shall be turned off.

6. Supply and return registers, if installed at the time of the test, shall be fully open.

**R402.4.4 Rooms Containing Fuel-burning Appliances. This section has been deleted. It is not required in Illinois.**

**SECTION R403**
**SYSTEMS**

**R403.3 Ducts.** Ducts and air handlers shall be insulated, sealed, tested and installed in accordance with Sections R403.3.1 through R403.3.7. When required by the code official, duct testing shall be conducted by an approved third party. A written report of the results of the test shall be signed by the party conducting the test and provided to the code official.

**R403.3.3 Duct testing (Mandatory).**
Ducts shall be pressure tested to determine air leakage by one of the following methods:

1. Rough-in test: Total leakage shall be measured with a pressure differential of 0.1 inch w.g. (25 Pa) across the system, including the manufacturer's air handler enclosure if installed at the time of the test. Registers shall be taped or otherwise sealed during the test.

2. Postconstruction test: Total leakage shall be measured with a pressure differential of 0.1 inch w.g. (25 Pa) across the entire system, including the manufacturer's air handler enclosure. Registers shall be taped or otherwise sealed during the test.

**Exceptions:**

1. A duct air-leakage test shall not be required when the ducts and air handlers are located entirely within the building thermal envelope.

2. A duct air-leakage test shall not be required for ducts serving heat or energy recovery ventilators that are not integrated with ducts serving heating or cooling systems.

**R403.6 Mechanical Ventilation (Mandatory).** The~~When the air infiltration rate of a building or dwelling unit is 5 air changes per hour or less when tested in accordance with Section R402.4.1.2, the~~ building or dwelling unit shall be provided with ventilation that complies with~~meets~~ the requirements of this section or the International Mechanical Code, as applicable, or with other approved means of ventilation. Outdoor air intakes and exhausts shall have automatic or gravity dampers that close when the ventilation system is not operating.

**R403.6.2 Recirculation of Air.** Exhaust air from bathrooms and toilet rooms shall not be recirculated within a residence or circulated to another dwelling unit and shall be exhausted directly to the outdoors. Exhaust air from bathrooms, ~~and~~ toilet rooms and kitchens shall not discharge into an attic, crawl space or other areas inside the building.

**R403.6.3 Exhaust equipment.** Exhaust equipment serving single dwelling units shall be listed and labeled as providing the minimum required airflow in accordance with ANSI/AMCA 210-ANSI/ASHRAE 51.

**R403.6.4~~3~~ Whole-house Mechanical Ventilation System.** Whole-house mechanical ventilation systems shall be designed in accordance with Sections R403.6.4.1 through R403.6.4.4~~6~~.

**R403.6.4.1 System Design.** The whole-house ventilation system shall consist of one or more supply or exhaust fans, or a combination of such, and associated ducts and controls. Local exhaust or supply fans are permitted to serve as such a system. Outdoor air ducts connected to the return side of an air handler shall be considered to provide supply ventilation.

**R403.6.4.2~~5~~ System Controls.** The whole-house mechanical ventilation system shall be provided with controls that enable manual override.

**R403.6.4.3~~6~~ Mechanical Ventilation Rate.** The whole house mechanical ventilation system shall provide outdoor air at a continuous rate of not less than that determined in accordance with Table R403.6.4.3~~6~~(1) or Equation 4-1.

**Exceptions:**

1. The whole-house mechanical ventilation system is permitted to operate intermittently when the system has controls that enable operation for not less than 25 percent of each 4-hour segment and the ventilation rate prescribed in Table R403.6.4.3~~6~~(1) is multiplied by the factor determined in accordance with Table R403.6.4.3~~6~~(2).

2. The total required outdoor air ventilation rate ($Q_{tot}$) shall be as specified in Table 403.6.4.3~~6~~(1) or calculated in accordance with Equation 4-1.

   Equation 4-1:

$$CFMtotal = 0.01CFA + 7.5(Nbr + 1)$$

Where:

| | | |
|---|---|---|
| *CFMtotal* | = | total required ventilation rate, (cfm) |
| *CFA* | = | conditioned floor area of residence, ($ft^2$) |
| *Nbr* | = | number of bedrooms (not to be less than 1) |

**R403.6.4.3.1~~6.1~~ Different Occupant Density.** Table R403.6.4.3~~6~~(1) assumes 2 ~~two~~ persons in a dwelling unit and an additional person for each additional bedroom. When higher occupant densities are known, the airflow rate shall be increased by 7.5 cfm (3.5 L/s) for each additional person. When approved by the authority having jurisdiction, lower occupant densities may be used.

**R403.6.4.3.2~~6.2~~ Airflow Measurement.** The airflow rate required is the quantity of outdoor ventilation air supplied and/or indoor air exhausted by the whole-house mechanical ventilation system installed, and shall be measured using a flow hood, flow grid, or other airflow measuring device. Ventilation airflow of systems with multiple operating modes shall be tested in all modes designed to meet Section R403.6.4.3~~6~~. When ~~Where~~ required by the *code official*, testing shall be conducted by an *approved* third party. A written report of the results of the test, indicating the verified airflow rate, shall be signed by the party conducting the test and provided to the *code official*.

**R403.6.4.4~~7~~ Local Exhaust Rates.** Local exhaust systems shall be designed to have the capacity to exhaust the minimum air flow rate determined in accordance with Table R403.6.4.4~~7~~.

**TABLE R403.6.4.3~~6~~(1)**
**CONTINUOUS WHOLE-HOUSE MECHANICAL VENTILATION SYSTEM AIRFLOW RATE REQUIREMENTS**

| DWELLING UNIT FLOOR AREA (square feet) | NUMBER OF BEDROOMS | | | | |
|---|---|---|---|---|---|
| | 0 - 1 | 2 - 3 | 4 - 5 | 6 - 7 | > 7 |
| | Airflow in CFM | | | | |
| < 1,500 | 30 | 45 | 60 | 75 | 90 |
| 1,501 - 3,000 | 45 | 60 | 75 | 90 | 105 |
| 3,001 - 4,500 | 60 | 75 | 90 | 105 | 120 |
| 4,501 - 6,000 | 75 | 90 | 105 | 120 | 135 |
| 6,001 - 7,500 | 90 | 105 | 120 | 135 | 150 |
| > 7,500 | 105 | 120 | 135 | 150 | 165 |

For SI: 1 square foot = 0.0929 $m^2$, 1 cubic foot per minute = 0.0004719 $m^3/s$.

**TABLE R403.6.4.3~~6~~(2)**
**INTERMITTENT WHOLE-HOUSE MECHANICAL VENTILATION RATE FACTORS[a, b]**

| RUN-TIME PERCENTAGE IN EACH 4-HOUR SEGMENT | 25% | 33% | 50% | 66% | 75% | 100% |
|---|---|---|---|---|---|---|
| Factor [a] | 4 | 3 | 2 | 1.5 | 1.3 | 1.0 |

[a] For ventilation system run time values between those given, the factors are permitted to be determined by interpolation.

[b] Extrapolation beyond the table is prohibited.

**TABLE R403.6.4.4~~7~~**
**MINIMUM REQUIRED LOCAL EXHAUST RATES FOR ONE- AND TWO-FAMILY DWELLINGS**

| AREA TO BE EXHAUSTED | EXHAUST RATES |
|---|---|
| Kitchens | 100 cfm intermittent or 25 cfm continuous |
| Bathrooms-Toilet Rooms | Mechanical exhaust capacity of 50 cfm intermittent or 20 cfm continuous |

For SI: 1 cubic foot per minute = 0.0004719 $m^3/s$.

**SECTION R405**
**SIMULATED PERFORMANCE ALTERNATIVE (PERFORMANCE)**

**TABLE R405.5.2(1)**
**SPECIFICATIONS FOR THE STANDARD REFERENCE AND PROPOSED DESIGNS**

| BUILDING COMPONENT | STANDARD REFERENCE DESIGN | PROPOSED DESIGN |
|---|---|---|

| | | |
|---|---|---|
| Air Exchange Rate | The air leakage rate at a pressure of 0.2 inch w.g. (50 Pa) shall be<br><br>Climate Zone 4 and 5: 4 air changes per hourAir leakage rate of 5 air changes per hour in climate zones 4 and 5. Testing shall be conducted in accordance with ASTM E779 or ASTM E1827 and reported at a pressure of 0.2 inches w.g. (50 Pascal).<br><br>The mechanical ventilation rate shall be in addition to the air leakage rate and shall be the same as in the proposed design, but no greater than 0.01 x *CFA* + 7.5 x ($N_{br}$ + 1)<br><br>where:<br><br>*CFA* = conditioned floor area, $ft^2$<br>$N_{br}$ = number of bedrooms<br><br>Energy recovery shall not be assumed for mechanical ventilation. | The measured air exchange rate.[a]For residences that are not tested, the same air leakage rate as the standard reference design.<br><br>For tested residences, the measured air exchange rate.<br>The mechanical ventilation rate[b] shall be in addition to the air leakage rate and shall be as proposed. |

## SECTION 406
## ENERGY RATING INDEX COMPLIANCE ALTERNATIVE

**R406.1 Scope.** This section establishes an alternative compliance criteria using an Energy Rating Index (ERI) analysis. For purposes of clarification, the Illinois Department of Commerce and Economic Opportunity declares that Section R406 of the 2015 International Energy Conservation Code affords an alternative form of compliance and is not a mandate on the Department to provide training to Section R406.

## CHAPTER 5 [RE]
## EXISTING BUILDINGS

## SECTION R502
## ADDITIONS

**R502.1.1.2 Heating and Cooling Systems.** New heating, cooling and duct systems that are part of the addition shall comply with Section 403Sections R403.1, R403.2, R403.3, R403.5 and R403.6.

**Exception:** When ducts from an existing heating and cooling system are extended to an addition, the new and existing duct systems shall not be required to be tested in accordance with Section R403.3.3. New duct systems shall be sealed in accordance with Section R403.3.2.

**SECTION R503**
**ALTERATIONS**

**R503.1.1 Building Envelope.** Building envelope assemblies that are part of the alteration shall comply with Section R402.1.3~~2~~ or R402.1.4, Sections R402.2.1 through R402.2.1.3~~2~~, R402.3.1, R402.3.2, R402.4.3 and R402.4.5~~4~~.

**Exception:** The following alterations are~~need~~ not required to comply with the requirements for new construction provided the energy use of the building is not increased:

1. Storm windows installed over existing fenestration.

2. Existing ceiling, wall or floor cavities exposed during construction provided that these cavities are filled with insulation.

3. Construction in which the existing roof, wall or floor cavity is not exposed.

4. Roof recover.

5. Roof membrane peel and replacement.

6~~5~~. Roofs without insulation in the cavity and when ~~where~~ the sheathing or insulation is exposed during reroofing shall be insulated either above or below the sheathing.

7~~6~~. For roof replacement on existing buildings with a roof slope of less than 2" in 12", and when the roof covering is removed and insulation remains, and when the required *R*-value cannot be provided due to thickness limitations presented by existing rooftop conditions, (including heating, ventilating and air-conditioning equipment, low door or glazing heights, parapet heights, weep holes, and roof flashing heights not meeting the manufacturer's specifications), the maximum thickness of insulation compatible with the available space and existing uses shall be installed. Insulation used shall be minimum *R*-3.5 per inch. In areas where flashing may be terminated a minimum of 8" above the roof covering (including required insulation), insulation shall be a minimum of *R*-20.

8~~7~~. R-value for roof assemblies with tapered insulation above deck with slope greater than ⅛" in 12" shall average *R*-20.

9~~8~~. Surface-applied window film installed on existing single pane fenestration assemblies to reduce solar heat gain provided the Code does not require the glazing or fenestration assembly to be replaced.

**R503.1.2 Heating and Cooling Systems**. New heating, cooling and duct systems that are part of the alteration shall comply with Section~~Sections~~ R403.~~1, R403.2, R403.3 and R403.6.~~

**Exception:** When ducts from an existing heating and cooling system are extended, the new and existing duct systems shall not be required to be tested in accordance with Section R403.3.3. Altered duct systems shall be sealed in accordance with Section R403.3.2.

**SECTION R504**
**REPAIRS**

**R504.2 Application.** For the purposes of this Code, the following shall be considered repairs:

1. Glass-only replacements in an existing sash and frame.

2. Roof repairs.

3. Insulation with new roof covering for roof slopes less than 2" in 12" inches only in areas where the tapered insulation is used above an existing roof covering to create slope between drains or upslope from obstructions to water flow.

4. Repairs in which only the bulb, ~~and/or~~ ballast or both within the existing luminaires in a space are replaced, provided that the replacement does not increase the installed interior lighting power.

(Source: Amended at 43 Ill. Reg. 8707, effective August 5, 2019)

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1) Heading of the Part: Pay Plan

2) Code Citation: 80 Ill. Adm. Code 310

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 310.47 | Amendment |
| 310.50 | Amendment |
| 310.130 | Amendment |
| 310.410 | Amendment |
| 310.Appendix A Table H | Amendment |
| 310.Appendix A Table L | Amendment |
| 310.Appendix A Table O | Amendment |
| 310.Appendix A Table W | Amendment |
| 310.Appendix G | Amendment |

4) Statutory Authority: Authorized by Sections 8, 8a and 9(7) of the Personnel Code [20 ILCS 415/8, 20 ILCS 415/8a, 20 ILCS 415/8c, 20 ILCS 415/8e, 20 ILCS 415/9(7) and 20 ILCS 415/9(14)], subsection (d) of Section 1-5 of the Illinois Administrative Procedure Act [5 ILCS 100/1-5(d)] and by Sections 4, 6, 15 and 21 of the Illinois Public Labor Relations Act [5 ILCS 315/4, 5 ILCS 315/6, 5 ILCS 315/15 and 5 ILCS 315/21].

5) Effective Date of Rules: July 31, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rules, including any material incorporated by reference is on file in the Agency's principal office and is available for public inspection. Copies of all Pay Plan amendments and collective bargaining contracts are available upon request from the Division of Technical Services.

9) Notice of Proposal published in the *Illinois Register*: 43 Ill. Reg. 4543; April 19, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: Since the First Notice, the change is based on the JCAR Delta. In Section 310.47 subsection (f)(2), a space is removed in the

in-hire rate for the Forensic Scientist Trainee title in the credential column to match JCAR records.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreements issued by JCAR? None were made.

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rules: In Section 310.47, a Step 5 in-hire rate for the Physician Specialist Options C and D titles includes the Ludeman facility and no longer includes the Mabley or the closed Singer facility effective May 1, 2018.

In Section 310.50, a new divided class list is included in the definition of "divided class" because the Housekeeper II title (title code 19602) was abolished as approved by the Civil Service Commission effective October 1, 2018. The Housekeeper title (title code 19600) is a successor class of the Housekeeper II title based on the Illinois Public Labor Relations Act and so is a divided class. The Housekeeper title is added to the list. The Senior Public Service Administrator title (title code 40070) is removed from the divided class list as its positions are not represented by a bargaining unit or multiple bargaining units. The list of divided classes is effective March 11, 2019.

In Section 310.130, the fiscal year is changed from 2019 to 2020 so that the entire Pay Plan in effect for the new fiscal year.

In Section 310.410, the Amusement Ride Safety Inspector title's title code is corrected to 01061. The following titles are removed as they were abolished by the Civil Service Commission on the effective date accompanying the title: Housekeeper II title (title code 19602) October 1, 2018; Medical Administrator V title (title code 26406) September 1, 2018; Public Information Officer I title (title code 37001) October 1, 2018; Public Information Officer II title (title code 37002) October 1, 2018; and Reproduction Service Supervisor II title (title code 38202) October 1, 2018. The Housekeeper title (title code 19600) effective October 1, 2018. The MS-03 salary range is assigned to the Housekeeper title. The following titles are added as they were established as approved by the Civil Service Commission effective February 1, 2019. The MS-08 salary range is assigned to the Contract Specialist I title. The MS-11 salary range is assigned to the Contract Specialist II title. The MS-14 salary range is assigned to the Contract Specialist III title. The MS-09 salary range is assigned to the Lottery Drawing Specialist title. The

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MS-11 salary range is assigned to the Lottery Drawing Senior Specialist title. The MS-24 salary range is assigned to the Well Inspector Specialist title.

In Section 310.Appendix A Table H, the Housekeeper II title (title code 19602) is removed from the title table. The Housekeeper II title was abolished as approved by the Civil Service Commission effective October 1, 2018. The successor title Housekeeper is added.

In Section 310.Appendix A Table L, the Boiler Safety Audit Specialist and Boiler Safety Specialist titles' rates added are calculated as prevailing rates from an hourly rate. The rates previously in the Pay Plan were calculated based on previous monthly rates. The Central and Southern regional rates effective January 1, 2019 are added.

In Section 310.Appendix A Table O, the Housekeeper II title (title code 19602) is removed from the title table. The Housekeeper II title was abolished as approved by the Civil Service Commission effective October 1, 2018. The successor title Housekeeper is added.

In Section 310.Appendix A Table W, the Public Information Officer I and II are removed from the title table. The Public Information Officer I and II titles were abolished as approved by the Civil Service Commission effective October 1, 2018.

In Section 310.Appendix G, the options assigned to the Public Service Administrator title are no longer specifically identified. Since both the Public Service Administrator and Senior Public Service Administrator titles have options, the Senior Public Administrator title is added to the Note so that readers may refer to each title's options in Section 310.500.

16) Information and questions regarding these adopted rules shall be directed to:

Lisa Fendrich
Compensation Section
Division of Technical Services
Bureau of Personnel
Department of Central Management Services
504 William G. Stratton Building
401 South Spring Street
Springfield IL 62706

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217/782-7976
fax: 217/524-4570
CMS.PayPlan@Illinois.gov

The full text of the Adopted Amendments begins on the next page:

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TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES
SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND POSITION CLASSIFICATIONS
CHAPTER I: DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

PART 310
PAY PLAN

SUBPART A: NARRATIVE

Section
310.20 Policy and Responsibilities
310.30 Jurisdiction
310.40 Pay Schedules
310.45 Comparison of Pay Grades or Salary Ranges Assigned to Classifications
310.47 In-Hire Rate
310.50 Definitions
310.60 Conversion of Base Salary to Pay Period Units
310.70 Conversion of Base Salary to Daily or Hourly Equivalents
310.80 Increases in Pay
310.90 Decreases in Pay
310.100 Other Pay Provisions
310.110 Implementation of Pay Plan Changes (Repealed)
310.120 Interpretation and Application of Pay Plan
310.130 Effective Date
310.140 Reinstitution of Within Grade Salary Increases (Repealed)
310.150 Fiscal Year 1985 Pay Changes in Schedule of Salary Grades, effective July 1, 1984 (Repealed)

SUBPART B: SCHEDULE OF RATES

Section
310.205 Introduction
310.210 Prevailing Rate
310.220 Negotiated Rate
310.230 Part-Time Daily or Hourly Special Services Rate (Repealed)
310.240 Daily or Hourly Rate Conversion
310.250 Member, Patient and Inmate Rate
310.260 Trainee Rate

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310.270 Legislated Rate (Repealed)
310.280 Designated Rate
310.290 Out-of-State Rate (Repealed)
310.295 Foreign Service Rate (Repealed)
310.300 Educator Schedule for RC-063 and HR-010
310.310 Physician Specialist Rate
310.320 Annual Compensation Ranges for Executive Director and Assistant Executive Director, State Board of Elections (Repealed)
310.330 Excluded Classes Rate (Repealed)

SUBPART C: MERIT COMPENSATION SYSTEM

Section
310.410 Jurisdiction
310.415 Merit Compensation Salary Range Assignments
310.420 Objectives
310.430 Responsibilities
310.440 Merit Compensation Salary Schedule
310.450 Procedures for Determining Annual Merit Increases and Bonuses
310.455 Intermittent Merit Increase (Repealed)
310.456 Merit Zone (Repealed)
310.460 Other Pay Increases
310.470 Adjustment
310.480 Decreases in Pay
310.490 Other Pay Provisions
310.495 Broad-Band Pay Range Classes
310.500 Definitions
310.510 Conversion of Base Salary to Pay Period Units (Repealed)
310.520 Conversion of Base Salary to Daily or Hourly Equivalents
310.530 Implementation
310.540 Annual Merit Increase and Bonus Guidechart
310.550 Fiscal Year 1985 Pay Changes in Merit Compensation System, effective July 1, 1984 (Repealed)
310.560 Merit Incentive Program
310.570 Gain Sharing Program

SUBPART D: FROZEN NEGOTIATED-RATES-OF-PAY DUE TO FISCAL YEAR APPROPRIATIONS AND EXPIRED SALARY SCHEDULES IN COLLECTIVE BARGAINING UNIT AGREEMENTS

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Section
310.600 Jurisdiction (Repealed)
310.610 Pay Schedules (Repealed)
310.620 In-Hiring Rate (Repealed)
310.630 Definitions (Repealed)
310.640 Increases in Pay (Repealed)
310.650 Other Pay Provisions (Repealed)
310.660 Effective Date (Repealed)
310.670 Negotiated Rate (Repealed)
310.680 Trainee Rate (Repealed)
310.690 Educator Schedule for Frozen RC-063 and Frozen HR-010 (Repealed)

310.APPENDIX A Negotiated Rates of Pay
310.TABLE A RC-104 (Conservation Police Supervisors, Illinois Fraternal Order of Police Labor Council)
310.TABLE B VR-706 (Assistant Automotive Shop Supervisors, Automotive Shop Supervisors and Meat and Poultry Inspector Supervisors, Laborers' − ISEA Local #2002)
310.TABLE C RC-056 (Site Superintendents and Departments of Veterans' Affairs, Natural Resources, Human Services and Agriculture and Historic Preservation Agency Managers, IFPE)
310.TABLE D HR-001 (Teamsters Local #700)
310.TABLE E RC-020 (Teamsters Locals #330 and #705)
310.TABLE F RC-019 (Teamsters Local #25)
310.TABLE G RC-045 (Automotive Mechanics, IFPE)
310.TABLE H RC-006 (Corrections Employees, AFSCME)
310.TABLE I RC-009 (Institutional Employees, AFSCME)
310.TABLE J RC-014 (Clerical Employees, AFSCME)
310.TABLE K RC-023 (Registered Nurses, INA)
310.TABLE L RC-008 (Boilermakers)
310.TABLE M RC-110 (Conservation Police Lodge)
310.TABLE N RC-010 (Professional Legal Unit, AFSCME)
310.TABLE O RC-028 (Paraprofessional Human Services Employees, AFSCME)
310.TABLE P RC-029 (Paraprofessional Investigatory and Law Enforcement Employees, Meat and Poultry Inspectors and Meat and Poultry Inspector Trainees, IFPE)
310.TABLE Q RC-033 (Meat Inspectors, IFPE) (Repealed)
310.TABLE R RC-042 (Residual Maintenance Workers, AFSCME)
310.TABLE S VR-704 (Departments of Corrections, Financial and Professional

| | |
|---|---|
| | Regulation, Juvenile Justice and State Police Supervisors, Laborers' – ISEA Local #2002) |
| 310.TABLE T | HR-010 (Teachers of Deaf, IFT) |
| 310.TABLE U | HR-010 (Teachers of Deaf, Extracurricular Paid Activities) |
| 310.TABLE V | CU-500 (Corrections Meet and Confer Employees) |
| 310.TABLE W | RC-062 (Technical Employees, AFSCME) |
| 310.TABLE X | RC-063 (Professional Employees, AFSCME) |
| 310.TABLE Y | RC-063 (Educators, Juvenile Justice School Counselors and Special Education Resources Coordinators, AFSCME) |
| 310.TABLE Z | RC-063 (Physicians, AFSCME) |
| 310.TABLE AA | NR-916 (Departments of Central Management Services, Natural Resources and Transportation, Teamsters) |
| 310.TABLE AB | RC-150 (Public Service Administrators Option 6, AFSCME) (Repealed) |
| 310.TABLE AC | RC-036 (Public Service Administrators Option 8L Department of Healthcare and Family Services, INA) |
| 310.TABLE AD | RC-184 (Blasting Experts, Blasting Specialists and Blasting Supervisors Department of Natural Resources, SEIU Local 73) |
| 310.TABLE AE | RC-090 (Internal Security Investigators, Metropolitan Alliance of Police Chapter 294) (Repealed) |

310.APPENDIX B Frozen Negotiated-Rates-of-Pay (Repealed)

| | |
|---|---|
| 310.TABLE A | Frozen RC-104-Rates-of-Pay (Conservation Police Supervisors, Laborers' – ISEA Local #2002) (Repealed) |
| 310.TABLE C | Frozen RC-056-Rates-of-Pay (Site Superintendents and Departments of Veterans' Affairs, Natural Resources, Human Services and Agriculture and Historic Preservation Agency Managers, IFPE) (Repealed) |
| 310.TABLE H | Frozen RC-006-Rates-of-Pay (Corrections Employees, AFSCME) (Repealed) |
| 310.TABLE I | Frozen RC-009-Rates-of-Pay (Institutional Employees, AFSCME) (Repealed) |
| 310.TABLE J | Frozen RC-014-Rates-of-Pay (Clerical Employees, AFSCME) (Repealed) |
| 310.TABLE K | Frozen RC-023-Rates-of-Pay (Registered Nurses, INA) (Repealed) |
| 310.TABLE M | Frozen RC-110-Rates-of-Pay (Conservation Police Lodge) (Repealed) |
| 310.TABLE N | Frozen RC-010 (Professional Legal Unit, AFSCME) (Repealed) |
| 310.TABLE O | Frozen RC-028-Rates-of-Pay (Paraprofessional Human Services Employees, AFSCME) (Repealed) |

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|---|---|
| 310.TABLE P | Frozen RC-029-Rates-of-Pay (Paraprofessional Investigatory and Law Enforcement Employees, IFPE) (Repealed) |
| 310.TABLE R | Frozen RC-042-Rates-of-Pay (Residual Maintenance Workers, AFSCME) (Repealed) |
| 310.TABLE S | Frozen VR-704-Rates-of-Pay (Departments of Corrections, Financial and Professional Regulation, Juvenile Justice and State Police Supervisors, Laborers' – ISEA Local #2002) (Repealed) |
| 310.TABLE T | Frozen HR-010-Rates-of-Pay (Teachers of Deaf, IFT) (Repealed) |
| 310.TABLE V | Frozen CU-500-Rates-of-Pay (Corrections Meet and Confer Employees) (Repealed) |
| 310.TABLE W | Frozen RC-062-Rates-of-Pay (Technical Employees, AFSCME) (Repealed) |
| 310.TABLE X | Frozen RC-063-Rates-of-Pay (Professional Employees, AFSCME) (Repealed) |
| 310.TABLE Y | Frozen RC-063-Rates-of-Pay (Educators and Educator Trainees, AFSCME) (Repealed) |
| 310.TABLE Z | Frozen RC-063-Rates-of-Pay (Physicians, AFSCME) (Repealed) |
| 310.TABLE AB | Frozen RC-150-Rates-of-Pay (Public Service Administrators Option 6, AFSCME) (Repealed) |
| 310.TABLE AD | Frozen RC-184-Rates-of-Pay (Public Service Administrators Option 8X Department of Natural Resources, SEIU Local 73) (Repealed) |
| 310.TABLE AE | Frozen RC-090-Rates-of-Pay (Internal Security Investigators, Metropolitan Alliance of Police Chapter 294) (Repealed) |

| | |
|---|---|
| 310.APPENDIX C | Comparison of Pay Grades or Salary Ranges Assigned to Classifications |
| 310.ILLUSTRATION A | Classification Comparison Flow Chart: Both Classes are Whole |
| 310.ILLUSTRATION B | Classification Comparison Flow Chart: One Class is Whole and One is Divided |
| 310.ILLUSTRATION C | Classification Comparison Flow Chart: Both Classes are Divided |
| 310.APPENDIX D | Merit Compensation System Salary Schedule |
| 310.APPENDIX E | Teaching Salary Schedule (Repealed) |
| 310.APPENDIX F | Physician and Physician Specialist Salary Schedule (Repealed) |
| 310.APPENDIX G | Broad-Band Pay Range Classes Salary Schedule |

AUTHORITY: Implementing and authorized by Sections 8 and 8a of the Personnel Code [20 ILCS 415/8 and 8a].

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

SOURCE: Filed June 28, 1967; codified at 8 Ill. Reg. 1558; emergency amendment at 8 Ill. Reg. 1990, effective January 31, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 2440, effective February 15, 1984; emergency amendment at 8 Ill. Reg. 3348, effective March 5, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 4249, effective March 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 5704, effective April 16, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 7290, effective May 11, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 11299, effective June 25, 1984; emergency amendment at 8 Ill. Reg. 12616, effective July 1, 1984, for a maximum of 150 days; emergency amendment at 8 Ill. Reg. 15007, effective August 6, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 15367, effective August 13, 1984; emergency amendment at 8 Ill. Reg. 21310, effective October 10, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21544, effective October 24, 1984; amended at 8 Ill. Reg. 22844, effective November 14, 1984; emergency amendment at 9 Ill. Reg. 1134, effective January 16, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 1320, effective January 23, 1985; amended at 9 Ill. Reg. 3681, effective March 12, 1985; emergency amendment at 9 Ill. Reg. 4163, effective March 15, 1985, for a maximum of 150 days; emergency amendment at 9 Ill. Reg. 9231, effective May 31, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 9420, effective June 7, 1985; amended at 9 Ill. Reg. 10663, effective July 1, 1985; emergency amendment at 9 Ill. Reg. 15043, effective September 24, 1985, for a maximum of 150 days; amended at 10 Ill. Reg. 3230, effective January 24, 1986; peremptory amendment at 10 Ill. Reg. 3325, effective January 22, 1986; emergency amendment at 10 Ill. Reg. 8904, effective May 13, 1986, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 8928, effective May 13, 1986; emergency amendment at 10 Ill. Reg. 12090, effective June 30, 1986, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 13675, effective July 31, 1986; peremptory amendment at 10 Ill. Reg. 14867, effective August 26, 1986; amended at 10 Ill. Reg. 15567, effective September 17, 1986; emergency amendment at 10 Ill. Reg. 17765, effective September 30, 1986, for a maximum of 150 days; peremptory amendment at 10 Ill. Reg. 19132, effective October 28, 1986; peremptory amendment at 10 Ill. Reg. 21097, effective December 9, 1986; amended at 11 Ill. Reg. 648, effective December 22, 1986; peremptory amendment at 11 Ill. Reg. 3363, effective February 3, 1987; peremptory amendment at 11 Ill. Reg. 4388, effective February 27, 1987; peremptory amendment at 11 Ill. Reg. 6291, effective March 23, 1987; amended at 11 Ill. Reg. 5901, effective March 24, 1987; emergency amendment at 11 Ill. Reg. 8787, effective April 15, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 11830, effective July 1, 1987, for a maximum of 150 days; peremptory amendment at 11 Ill. Reg. 13675, effective July 29, 1987; amended at 11 Ill. Reg. 14984, effective August 27, 1987; peremptory amendment at 11 Ill. Reg. 15273, effective September 1, 1987; peremptory amendment at 11 Ill. Reg. 17919, effective October 19, 1987; peremptory amendment at 11 Ill. Reg. 19812, effective November 19, 1987; emergency amendment at 11 Ill. Reg. 20664, effective December 4, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20778, effective December 11, 1987; peremptory

amendment at 12 Ill. Reg. 3811, effective January 27, 1988; peremptory amendment at 12 Ill. Reg. 5459, effective March 3, 1988; amended at 12 Ill. Reg. 6073, effective March 21, 1988; emergency amendment at 12 Ill. Reg. 7734, effective April 15, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 7783, effective April 14, 1988; peremptory amendment at 12 Ill. Reg. 8135, effective April 22, 1988; peremptory amendment at 12 Ill. Reg. 9745, effective May 23, 1988; emergency amendment at 12 Ill. Reg. 11778, effective July 1, 1988, for a maximum of 150 days; emergency amendment at 12 Ill. Reg. 12895, effective July 18, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 13306, effective July 27, 1988; corrected at 12 Ill. Reg. 13359; amended at 12 Ill. Reg. 14630, effective September 6, 1988; amended at 12 Ill. Reg. 20449, effective November 28, 1988; peremptory amendment at 12 Ill. Reg. 20584, effective November 28, 1988; peremptory amendment at 13 Ill. Reg. 8080, effective May 10, 1989; amended at 13 Ill. Reg. 8849, effective May 30, 1989; peremptory amendment at 13 Ill. Reg. 8970, effective May 26, 1989; emergency amendment at 13 Ill. Reg. 10967, effective June 20, 1989, for a maximum of 150 days; emergency amendment expired November 17, 1989; amended at 13 Ill. Reg. 11451, effective June 28, 1989; emergency amendment at 13 Ill. Reg. 11854, effective July 1, 1989, for a maximum of 150 days; corrected at 13 Ill. Reg. 12647; peremptory amendment at 13 Ill. Reg. 12887, effective July 24, 1989; amended at 13 Ill. Reg. 16950, effective October 20, 1989; amended at 13 Ill. Reg. 19221, effective December 12, 1989; amended at 14 Ill. Reg. 615, effective January 2, 1990; peremptory amendment at 14 Ill. Reg. 1627, effective January 11, 1990; amended at 14 Ill. Reg. 4455, effective March 12, 1990; peremptory amendment at 14 Ill. Reg. 7652, effective May 7, 1990; amended at 14 Ill. Reg. 10002, effective June 11, 1990; emergency amendment at 14 Ill. Reg. 11330, effective June 29, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 14361, effective August 24, 1990; emergency amendment at 14 Ill. Reg. 15570, effective September 11, 1990, for a maximum of 150 days; emergency amendment expired February 8, 1991; corrected at 14 Ill. Reg. 16092; peremptory amendment at 14 Ill. Reg. 17098, effective September 26, 1990; amended at 14 Ill. Reg. 17189, effective October 2, 1990; amended at 14 Ill. Reg. 17189, effective October 19, 1990; amended at 14 Ill. Reg. 18719, effective November 13, 1990; peremptory amendment at 14 Ill. Reg. 18854, effective November 13, 1990; peremptory amendment at 15 Ill. Reg. 663, effective January 7, 1991; amended at 15 Ill. Reg. 3296, effective February 14, 1991; amended at 15 Ill. Reg. 4401, effective March 11, 1991; peremptory amendment at 15 Ill. Reg. 5100, effective March 20, 1991; peremptory amendment at 15 Ill. Reg. 5465, effective April 2, 1991; emergency amendment at 15 Ill. Reg. 10485, effective July 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 11080, effective July 19, 1991; amended at 15 Ill. Reg. 13080, effective August 21, 1991; amended at 15 Ill. Reg. 14210, effective September 23, 1991; emergency amendment at 16 Ill. Reg. 711, effective December 26, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 3450, effective February 20, 1992; peremptory amendment at 16 Ill. Reg. 5068, effective March 11, 1992; peremptory amendment at 16 Ill. Reg. 7056, effective April 20, 1992; emergency amendment at 16 Ill. Reg. 8239,

effective May 19, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 8382, effective May 26, 1992; emergency amendment at 16 Ill. Reg. 13950, effective August 19, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 14452, effective September 4, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 238, effective December 23, 1992; peremptory amendment at 17 Ill. Reg. 498, effective December 18, 1992; amended at 17 Ill. Reg. 590, effective January 4, 1993; amended at 17 Ill. Reg. 1819, effective February 2, 1993; amended at 17 Ill. Reg. 6441, effective April 8, 1993; emergency amendment at 17 Ill. Reg. 12900, effective July 22, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 13409, effective July 29, 1993; emergency amendment at 17 Ill. Reg. 13789, effective August 9, 1993, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 14666, effective August 26, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 19103, effective October 25, 1993; emergency amendment at 17 Ill. Reg. 21858, effective December 1, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 22514, effective December 15, 1993; amended at 18 Ill. Reg. 227, effective December 17, 1993; amended at 18 Ill. Reg. 1107, effective January 18, 1994; amended at 18 Ill. Reg. 5146, effective March 21, 1994; peremptory amendment at 18 Ill. Reg. 9562, effective June 13, 1994; emergency amendment at 18 Ill. Reg. 11299, effective July 1, 1994, for a maximum of 150 days; peremptory amendment at 18 Ill. Reg. 13476, effective August 17, 1994; emergency amendment at 18 Ill. Reg. 14417, effective September 9, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 16545, effective October 31, 1994; peremptory amendment at 18 Ill. Reg. 16708, effective October 28, 1994; amended at 18 Ill. Reg. 17191, effective November 21, 1994; amended at 19 Ill. Reg. 1024, effective January 24, 1995; peremptory amendment at 19 Ill. Reg. 2481, effective February 17, 1995; peremptory amendment at 19 Ill. Reg. 3073, effective February 17, 1995; amended at 19 Ill. Reg. 3456, effective March 7, 1995; peremptory amendment at 19 Ill. Reg. 5145, effective March 14, 1995; amended at 19 Ill. Reg. 6452, effective May 2, 1995; peremptory amendment at 19 Ill. Reg. 6688, effective May 1, 1995; amended at 19 Ill. Reg. 7841, effective June 1, 1995; amended at 19 Ill. Reg. 8156, effective June 12, 1995; amended at 19 Ill. Reg. 9096, effective June 27, 1995; emergency amendment at 19 Ill. Reg. 11954, effective August 1, 1995, for a maximum of 150 days; peremptory amendment at 19 Ill. Reg. 13979, effective September 19, 1995; peremptory amendment at 19 Ill. Reg. 15103, effective October 12, 1995; amended at 19 Ill. Reg. 16160, effective November 28, 1995; amended at 20 Ill. Reg. 308, effective December 22, 1995; emergency amendment at 20 Ill. Reg. 4060, effective February 27, 1996, for a maximum of 150 days; peremptory amendment at 20 Ill. Reg. 6334, effective April 22, 1996; peremptory amendment at 20 Ill. Reg. 7434, effective May 14, 1996; amended at 20 Ill. Reg. 8301, effective June 11, 1996; amended at 20 Ill. Reg. 8657, effective June 20, 1996; amended at 20 Ill. Reg. 9006, effective June 26, 1996; amended at 20 Ill. Reg. 9925, effective July 10, 1996; emergency amendment at 20 Ill. Reg. 10213, effective July 15, 1996, for a maximum of 150 days; amended at 20 Ill. Reg. 10841, effective August 5, 1996; peremptory amendment at 20 Ill. Reg. 13408, effective September 24, 1996; amended at 20 Ill. Reg. 15018, effective November 7, 1996; peremptory amendment at 20

Ill. Reg. 15092, effective November 7, 1996; emergency amendment at 21 Ill. Reg. 1023, effective January 6, 1997, for a maximum of 150 days; amended at 21 Ill. Reg. 1629, effective January 22, 1997; amended at 21 Ill. Reg. 5144, effective April 15, 1997; amended at 21 Ill. Reg. 6444, effective May 15, 1997; amended at 21 Ill. Reg. 7118, effective June 3, 1997; emergency amendment at 21 Ill. Reg. 10061, effective July 21, 1997, for a maximum of 150 days; emergency amendment at 21 Ill. Reg. 12859, effective September 8, 1997, for a maximum of 150 days; peremptory amendment at 21 Ill. Reg. 14267, effective October 14, 1997; peremptory amendment at 21 Ill. Reg. 14589, effective October 15, 1997; peremptory amendment at 21 Ill. Reg. 15030, effective November 10, 1997; amended at 21 Ill. Reg. 16344, effective December 9, 1997; peremptory amendment at 21 Ill. Reg. 16465, effective December 4, 1997; peremptory amendment at 21 Ill. Reg. 17167, effective December 9, 1997; peremptory amendment at 22 Ill. Reg. 1593, effective December 22, 1997; amended at 22 Ill. Reg. 2580, effective January 14, 1998; peremptory amendment at 22 Ill. Reg. 4326, effective February 13, 1998; peremptory amendment at 22 Ill. Reg. 5108, effective February 26, 1998; peremptory amendment at 22 Ill. Reg. 5749, effective March 3, 1998; amended at 22 Ill. Reg. 6204, effective March 12, 1998; peremptory amendment at 22 Ill. Reg. 7053, effective April 1, 1998; peremptory amendment at 22 Ill. Reg. 7320, effective April 10, 1998; peremptory amendment at 22 Ill. Reg. 7692, effective April 20, 1998; emergency amendment at 22 Ill. Reg. 12607, effective July 2, 1998, for a maximum of 150 days; peremptory amendment at 22 Ill. Reg. 15489, effective August 7, 1998; amended at 22 Ill. Reg. 16158, effective August 31, 1998; peremptory amendment at 22 Ill. Reg. 19105, effective September 30, 1998; peremptory amendment at 22 Ill. Reg. 19943, effective October 27, 1998; peremptory amendment at 22 Ill. Reg. 20406, effective November 5, 1998; amended at 22 Ill. Reg. 20581, effective November 16, 1998; amended at 23 Ill. Reg. 664, effective January 1, 1999; peremptory amendment at 23 Ill. Reg. 730, effective December 29, 1998; emergency amendment at 23 Ill. Reg. 6533, effective May 10, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 7065, effective June 3, 1999; emergency amendment at 23 Ill. Reg. 8169, effective July 1, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 11020, effective August 26, 1999; amended at 23 Ill. Reg. 12429, effective September 21, 1999; peremptory amendment at 23 Ill. Reg. 12493, effective September 23, 1999; amended at 23 Ill. Reg. 12604, effective September 24, 1999; amended at 23 Ill. Reg. 13053, effective September 27, 1999; peremptory amendment at 23 Ill. Reg. 13132, effective October 1, 1999; amended at 23 Ill. Reg. 13570, effective October 26, 1999; amended at 23 Ill. Reg. 14020, effective November 15, 1999; amended at 24 Ill. Reg. 1025, effective January 7, 2000; peremptory amendment at 24 Ill. Reg. 3399, effective February 3, 2000; amended at 24 Ill. Reg. 3537, effective February 18, 2000; amended at 24 Ill. Reg. 6874, effective April 21, 2000; amended at 24 Ill. Reg. 7956, effective May 23, 2000; emergency amendment at 24 Ill. Reg. 10328, effective July 1, 2000, for a maximum of 150 days; emergency expired November 27, 2000; peremptory amendment at 24 Ill. Reg. 10767, effective July 3, 2000; amended at 24 Ill. Reg. 13384, effective August 17, 2000; peremptory amendment at 24 Ill. Reg. 14460, effective September 14, 2000;

peremptory amendment at 24 Ill. Reg. 16700, effective October 30, 2000; peremptory amendment at 24 Ill. Reg. 17600, effective November 16, 2000; amended at 24 Ill. Reg. 18058, effective December 4, 2000; peremptory amendment at 24 Ill. Reg. 18444, effective December 1, 2000; amended at 25 Ill. Reg. 811, effective January 4, 2001; amended at 25 Ill. Reg. 2389, effective January 22, 2001; amended at 25 Ill. Reg. 4552, effective March 14, 2001; peremptory amendment at 25 Ill. Reg. 5067, effective March 21, 2001; amended at 25 Ill. Reg. 5618, effective April 4, 2001; amended at 25 Ill. Reg. 6655, effective May 11, 2001; amended at 25 Ill. Reg. 7151, effective May 25, 2001; peremptory amendment at 25 Ill. Reg. 8009, effective June 14, 2001; emergency amendment at 25 Ill. Reg. 9336, effective July 3, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 9846, effective July 23, 2001; amended at 25 Ill. Reg. 12087, effective September 6, 2001; amended at 25 Ill. Reg. 15560, effective November 20, 2001; peremptory amendment at 25 Ill. Reg. 15671, effective November 15, 2001; amended at 25 Ill. Reg. 15974, effective November 28, 2001; emergency amendment at 26 Ill. Reg. 223, effective December 21, 2001, for a maximum of 150 days; amended at 26 Ill. Reg. 1143, effective January 17, 2002; amended at 26 Ill. Reg. 4127, effective March 5, 2002; peremptory amendment at 26 Ill. Reg. 4963, effective March 15, 2002; amended at 26 Ill. Reg. 6235, effective April 16, 2002; emergency amendment at 26 Ill. Reg. 7314, effective April 29, 2002, for a maximum of 150 days; amended at 26 Ill. Reg. 10425, effective July 1, 2002; emergency amendment at 26 Ill. Reg. 10952, effective July 1, 2002, for a maximum of 150 days; amended at 26 Ill. Reg. 13934, effective September 10, 2002; amended at 26 Ill. Reg. 14965, effective October 7, 2002; emergency amendment at 26 Ill. Reg. 16583, effective October 24, 2002, for a maximum of 150 days; emergency expired March 22, 2003; peremptory amendment at 26 Ill. Reg. 17280, effective November 18, 2002; amended at 26 Ill. Reg. 17374, effective November 25, 2002; amended at 26 Ill. Reg. 17987, effective December 9, 2002; amended at 27 Ill. Reg. 3261, effective February 11, 2003; expedited correction at 28 Ill. Reg. 6151, effective February 11, 2003; amended at 27 Ill. Reg. 8855, effective May 15, 2003; amended at 27 Ill. Reg. 9114, effective May 27, 2003; emergency amendment at 27 Ill. Reg. 10442, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; peremptory amendment at 27 Ill. Reg. 17433, effective November 7, 2003; amended at 27 Ill. Reg. 18560, effective December 1, 2003; peremptory amendment at 28 Ill. Reg. 1441, effective January 9, 2004; amended at 28 Ill. Reg. 2684, effective January 22, 2004; amended at 28 Ill. Reg. 6879, effective April 30, 2004; peremptory amendment at 28 Ill. Reg. 7323, effective May 10, 2004; amended at 28 Ill. Reg. 8842, effective June 11, 2004; peremptory amendment at 28 Ill. Reg. 9717, effective June 28, 2004; amended at 28 Ill. Reg. 12585, effective August 27, 2004; peremptory amendment at 28 Ill. Reg. 13011, effective September 8, 2004; peremptory amendment at 28 Ill. Reg. 13247, effective September 20, 2004; peremptory amendment at 28 Ill. Reg. 13656, effective September 27, 2004; emergency amendment at 28 Ill. Reg. 14174, effective October 15, 2004, for a maximum of 150 days; emergency expired March 13, 2005; peremptory amendment at 28 Ill. Reg. 14689, effective October 22, 2004; peremptory amendment at 28 Ill. Reg. 15336, effective

November 15, 2004; peremptory amendment at 28 Ill. Reg. 16513, effective December 9, 2004; peremptory amendment at 29 Ill. Reg. 726, effective December 15, 2004; amended at 29 Ill. Reg. 1166, effective January 7, 2005; peremptory amendment at 29 Ill. Reg. 1385, effective January 4, 2005; peremptory amendment at 29 Ill. Reg. 1559, effective January 11, 2005; peremptory amendment at 29 Ill. Reg. 2050, effective January 19, 2005; peremptory amendment at 29 Ill. Reg. 4125, effective February 23, 2005; amended at 29 Ill. Reg. 5375, effective April 4, 2005; peremptory amendment at 29 Ill. Reg. 6105, effective April 14, 2005; peremptory amendment at 29 Ill. Reg. 7217, effective May 6, 2005; peremptory amendment at 29 Ill. Reg. 7840, effective May 10, 2005; amended at 29 Ill. Reg. 8110, effective May 23, 2005; peremptory amendment at 29 Ill. Reg. 8214, effective May 23, 2005; peremptory amendment at 29 Ill. Reg. 8418, effective June 1, 2005; amended at 29 Ill. Reg. 9319, effective July 1, 2005; peremptory amendment at 29 Ill. Reg. 12076, effective July 15, 2005; peremptory amendment at 29 Ill. Reg. 13265, effective August 11, 2005; amended at 29 Ill. Reg. 13540, effective August 22, 2005; peremptory amendment at 29 Ill. Reg. 14098, effective September 2, 2005; amended at 29 Ill. Reg. 14166, effective September 9, 2005; amended at 29 Ill. Reg. 19551, effective November 21, 2005; emergency amendment at 29 Ill. Reg. 20554, effective December 2, 2005, for a maximum of 150 days; peremptory amendment at 29 Ill. Reg. 20693, effective December 12, 2005; peremptory amendment at 30 Ill. Reg. 623, effective December 28, 2005; peremptory amendment at 30 Ill. Reg. 1382, effective January 13, 2006; amended at 30 Ill. Reg. 2289, effective February 6, 2006; peremptory amendment at 30 Ill. Reg. 4157, effective February 22, 2006; peremptory amendment at 30 Ill. Reg. 5687, effective March 7, 2006; peremptory amendment at 30 Ill. Reg. 6409, effective March 30, 2006; amended at 30 Ill. Reg. 7857, effective April 17, 2006; amended at 30 Ill. Reg. 9438, effective May 15, 2006; peremptory amendment at 30 Ill. Reg. 10153, effective May 18, 2006; peremptory amendment at 30 Ill. Reg. 10508, effective June 1, 2006; amended at 30 Ill. Reg. 11336, effective July 1, 2006; emergency amendment at 30 Ill. Reg. 12340, effective July 1, 2006, for a maximum of 150 days; peremptory amendment at 30 Ill. Reg. 12418, effective July 1, 2006; amended at 30 Ill. Reg. 12761, effective July 17, 2006; peremptory amendment at 30 Ill. Reg. 13547, effective August 1, 2006; peremptory amendment at 30 Ill. Reg. 15059, effective September 5, 2006; peremptory amendment at 30 Ill. Reg. 16439, effective September 27, 2006; emergency amendment at 30 Ill. Reg. 16626, effective October 3, 2006, for a maximum of 150 days; peremptory amendment at 30 Ill. Reg. 17603, effective October 20, 2006; amended at 30 Ill. Reg. 18610, effective November 20, 2006; peremptory amendment at 30 Ill. Reg. 18823, effective November 21, 2006; peremptory amendment at 31 Ill. Reg. 230, effective December 20, 2006; emergency amendment at 31 Ill. Reg. 1483, effective January 1, 2007, for a maximum of 150 days; peremptory amendment at 31 Ill. Reg. 2485, effective January 17, 2007; peremptory amendment at 31 Ill. Reg. 4445, effective February 28, 2007; amended at 31 Ill. Reg. 4982, effective March 15, 2007; peremptory amendment at 31 Ill. Reg. 7338, effective May 3, 2007; amended at 31 Ill. Reg. 8901, effective July 1, 2007; emergency amendment at 31 Ill. Reg. 10056, effective July 1, 2007, for a maximum of 150 days;

peremptory amendment at 31 Ill. Reg. 10496, effective July 6, 2007; peremptory amendment at 31 Ill. Reg. 12335, effective August 9, 2007; emergency amendment at 31 Ill. Reg. 12608, effective August 16, 2007, for a maximum of 150 days; emergency amendment at 31 Ill. Reg. 13220, effective August 30, 2007, for a maximum of 150 days; peremptory amendment at 31 Ill. Reg. 13357, effective August 29, 2007; amended at 31 Ill. Reg. 13981, effective September 21, 2007; peremptory amendment at 31 Ill. Reg. 14331, effective October 1, 2007; amended at 31 Ill. Reg. 16094, effective November 20, 2007; amended at 31 Ill. Reg. 16792, effective December 13, 2007; peremptory amendment at 32 Ill. Reg. 598, effective December 27, 2007; amended at 32 Ill. Reg. 1082, effective January 11, 2008; peremptory amendment at 32 Ill. Reg. 3095, effective February 13, 2008; peremptory amendment at 32 Ill. Reg. 6097, effective March 25, 2008; peremptory amendment at 32 Ill. Reg. 7154, effective April 17, 2008; expedited correction at 32 Ill. Reg. 9747, effective April 17, 2008; peremptory amendment at 32 Ill. Reg. 9360, effective June 13, 2008; amended at 32 Ill. Reg. 9881, effective July 1, 2008; peremptory amendment at 32 Ill. Reg. 12065, effective July 9, 2008; peremptory amendment at 32 Ill. Reg. 13861, effective August 8, 2008; peremptory amendment at 32 Ill. Reg. 16591, effective September 24, 2008; peremptory amendment at 32 Ill. Reg. 16872, effective October 3, 2008; peremptory amendment at 32 Ill. Reg. 18324, effective November 14, 2008; peremptory amendment at 33 Ill. Reg. 98, effective December 19, 2008; amended at 33 Ill. Reg. 2148, effective January 26, 2009; peremptory amendment at 33 Ill. Reg. 3530, effective February 6, 2009; peremptory amendment at 33 Ill. Reg. 4202, effective February 26, 2009; peremptory amendment at 33 Ill. Reg. 5501, effective March 25, 2009; peremptory amendment at 33 Ill. Reg. 6354, effective April 15, 2009; peremptory amendment at 33 Ill. Reg. 6724, effective May 1, 2009; peremptory amendment at 33 Ill. Reg. 9138, effective June 12, 2009; emergency amendment at 33 Ill. Reg. 9432, effective July 1, 2009, for a maximum of 150 days; amended at 33 Ill. Reg. 10211, effective July 1, 2009; peremptory amendment at 33 Ill. Reg. 10823, effective July 2, 2009; peremptory amendment at 33 Ill. Reg. 11082, effective July 10, 2009; peremptory amendment at 33 Ill. Reg. 11698, effective July 23, 2009; peremptory amendment at 33 Ill. Reg. 11895, effective July 31, 2009; peremptory amendment at 33 Ill. Reg. 12872, effective September 3, 2009; amended at 33 Ill. Reg. 14944, effective October 26, 2009; peremptory amendment at 33 Ill. Reg. 16598, effective November 13, 2009; peremptory amendment at 34 Ill. Reg. 305, effective December 18, 2009; emergency amendment at 34 Ill. Reg. 957, effective January 1, 2010, for a maximum of 150 days; peremptory amendment at 34 Ill. Reg. 1425, effective January 5, 2010; peremptory amendment at 34 Ill. Reg. 3684, effective March 5, 2010; peremptory amendment at 34 Ill. Reg. 5776, effective April 2, 2010; peremptory amendment at 34 Ill. Reg. 6214, effective April 16, 2010; amended at 34 Ill. Reg. 6583, effective April 30, 2010; peremptory amendment at 34 Ill. Reg. 7528, effective May 14, 2010; amended at 34 Ill. Reg. 7645, effective May 24, 2010; peremptory amendment at 34 Ill. Reg. 7947, effective May 26, 2010; peremptory amendment at 34 Ill. Reg. 8633, effective June 18, 2010; amended at 34 Ill. Reg. 9759, effective July 1, 2010; peremptory amendment at 34 Ill. Reg. 10536, effective

July 9, 2010; peremptory amendment at 34 Ill. Reg. 11864, effective July 30, 2010; emergency amendment at 34 Ill. Reg. 12240, effective August 9, 2010, for a maximum of 150 days; peremptory amendment at 34 Ill. Reg. 13204, effective August 26, 2010; peremptory amendment at 34 Ill. Reg. 13657, effective September 8, 2010; peremptory amendment at 34 Ill. Reg. 15897, effective September 30, 2010; peremptory amendment at 34 Ill. Reg. 18912, effective November 15, 2010; peremptory amendment at 34 Ill. Reg. 19582, effective December 3, 2010; amended at 35 Ill. Reg. 765, effective December 30, 2010; emergency amendment at 35 Ill. Reg. 1092, effective January 1, 2011, for a maximum of 150 days; peremptory amendment at 35 Ill. Reg. 2465, effective January 19, 2011; peremptory amendment at 35 Ill. Reg. 3577, effective February 10, 2011; emergency amendment at 35 Ill. Reg. 4412, effective February 23, 2011, for a maximum of 150 days; peremptory amendment at 35 Ill. Reg. 4803, effective March 11, 2011; emergency amendment at 35 Ill. Reg. 5633, effective March 15, 2011, for a maximum of 150 days; peremptory amendment at 35 Ill. Reg. 5677, effective March 18, 2011; amended at 35 Ill. Reg. 8419, effective May 23, 2011; amended at 35 Ill. Reg. 11245, effective June 28, 2011; emergency amendment at 35 Ill. Reg. 11657, effective July 1, 2011, for a maximum of 150 days; emergency expired November 27, 2011; peremptory amendment at 35 Ill. Reg. 12119, effective June 29, 2011; peremptory amendment at 35 Ill. Reg. 13966, effective July 29, 2011; peremptory amendment at 35 Ill. Reg. 15178, effective August 29, 2011; emergency amendment at 35 Ill. Reg. 15605, effective September 16, 2011, for a maximum of 150 days; peremptory amendment at 35 Ill. Reg. 15640, effective September 15, 2011; peremptory amendment at 35 Ill. Reg. 19707, effective November 23, 2011; amended at 35 Ill. Reg. 20144, effective December 6, 2011; amended at 36 Ill. Reg. 153, effective December 22, 2011; peremptory amendment at 36 Ill. Reg. 564, effective December 29, 2011; peremptory amendment at 36 Ill. Reg. 3957, effective February 24, 2012; peremptory amendment at 36 Ill. Reg. 4158, effective March 5, 2012; peremptory amendment at 36 Ill. Reg. 4437, effective March 9, 2012; amended at 36 Ill. Reg. 4707, effective March 19, 2012; amended at 36 Ill. Reg. 8460, effective May 24, 2012; peremptory amendment at 36 Ill. Reg. 10518, effective June 27, 2012; emergency amendment at 36 Ill. Reg. 11222, effective July 1, 2012, for a maximum of 150 days; peremptory amendment at 36 Ill. Reg. 13680, effective August 15, 2012; peremptory amendment at 36 Ill. Reg. 13973, effective August 22, 2012; peremptory amendment at 36 Ill. Reg. 15498, effective October 16, 2012; amended at 36 Ill. Reg. 16213, effective November 1, 2012; peremptory amendment at 36 Ill. Reg. 17138, effective November 20, 2012; peremptory amendment at 37 Ill. Reg. 3408, effective March 7, 2013; amended at 37 Ill. Reg. 4750, effective April 1, 2013; peremptory amendment at 37 Ill. Reg. 5925, effective April 18, 2013; peremptory amendment at 37 Ill. Reg. 9563, effective June 19, 2013; amended at 37 Ill. Reg. 9939, effective July 1, 2013; emergency amendment at 37 Ill. Reg. 11395, effective July 1, 2013, for a maximum of 150 days; peremptory amendment at 37 Ill. Reg. 11524, effective July 3, 2013; peremptory amendment at 37 Ill. Reg. 12588, effective July 19, 2013; peremptory amendment at 37 Ill. Reg. 13762, effective August 8, 2013; peremptory amendment at 37 Ill. Reg. 14219, effective August 23,

2013; amended at 37 Ill. Reg. 16925, effective October 8, 2013; peremptory amendment at 37 Ill. Reg. 17164, effective October 18, 2013; peremptory amendment at 37 Ill. Reg. 20410, effective December 6, 2013; peremptory amendment at 38 Ill. Reg. 2974, effective January 9, 2014; amended at 38 Ill. Reg. 5250, effective February 4, 2014; peremptory amendment at 38 Ill. Reg. 6725, effective March 6, 2014; emergency amendment at 38 Ill. Reg. 9080, effective April 11, 2014, for a maximum of 150 days; peremptory amendment at 38 Ill. Reg. 9136, effective April 11, 2014; amended at 38 Ill. Reg. 9207, effective April 21, 2014; peremptory amendment at 38 Ill. Reg. 13416, effective June 11, 2014; amended at 38 Ill. Reg. 14818, effective July 1, 2014; peremptory amendment at 38 Ill. Reg. 15739, effective July 2, 2014; peremptory amendment at 38 Ill. Reg. 17481, effective July 29, 2014; amended at 38 Ill. Reg. 17556, effective August 6, 2014; peremptory amendment at 38 Ill. Reg. 18791, effective August 26, 2014; peremptory amendment at 38 Ill. Reg. 19806, effective September 26, 2014; amended at 38 Ill. Reg. 20695, effective October 14, 2014; amended at 38 Ill. Reg. 24005, effective December 9, 2014; peremptory amendment at 39 Ill. Reg. 728, effective December 23, 2014; emergency amendment at 39 Ill. Reg. 708, effective December 26, 2014, for a maximum of 150 days; peremptory amendment at 39 Ill. Reg. 6964, effective April 29, 2015; amended at 39 Ill. Reg. 7878, effective May 22, 2015; amended at 39 Ill. Reg. 11220, effective July 28, 2015; peremptory amendment at 39 Ill. Reg. 12004, effective August 13, 2015; peremptory amendment at 39 Ill. Reg. 15807, effective November 25, 2015; amended at 40 Ill. Reg. 5893, effective March 28, 2016; peremptory amendment at 40 Ill. Reg. 8462, effective June 1, 2016; peremptory amendment at 40 Ill. Reg. 9658, effective June 30, 2016; amended at 40 Ill. Reg. 9356, effective July 1, 2016; peremptory amendment at 40 Ill. Reg. 11207, effective August 5, 2016; peremptory amendment at 41 Ill. Reg. 1210, effective January 19, 2017; amended at 41 Ill. Reg. 1695, effective January 25, 2017; peremptory amendment at 41 Ill. Reg. 2078, effective February 2, 2017; amended at 41 Ill. Reg. 3191, effective March 6, 2017; amended at 41 Ill. Reg. 4615, effective April 24, 2017; peremptory amendment at 41 Ill. Reg. 5822, effective May 15, 2017; peremptory amendment at 41 Ill. Reg. 6695, effective May 24, 2017; peremptory amendment at 41 Ill. Reg. 7227, effective June 9, 2017; amended at 41 Ill. Reg. 8314, effective July 1, 2017; peremptory amendment at 41 Ill. Reg. 10974, effective August 10, 2017; peremptory amendment at 41 Ill. Reg. 11447, effective August 25, 2017; peremptory amendment at 41 Ill. Reg. 12179, effective September 13, 2017; peremptory amendment at 41 Ill. Reg. 15837, effective December 12, 2017; amended at 42 Ill. Reg. 712, effective December 28, 2017; amended at 42 Ill. Reg. 5357, effective March 9, 2018; peremptory amendment at 42 Ill. Reg. 8967, effective May 16, 2018; amended at 42 Ill. Reg. 13464, effective July 1, 2018; amended at 42 Ill. Reg. 16651, effective September 4, 2018; peremptory amendment at 43 Ill. Reg. 3999, effective March 15, 2019; amended at 43 Ill. Reg. 8746, effective July 31, 2019.

SUBPART A: NARRATIVE

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

**Section 310.47 In-Hire Rate**

a) Use – No employee in a position in which the position and/or the employee meet the criteria of an in-hire rate receives less than the in-hire rate. The in-hire rate is used when a candidate only meets the minimum requirements of the class specification upon entry to State service (Section 310.100(b)(1), 310.490(b)(1) or 310.495(b)(1)), when an employee moves to a vacant position (Section 310.45) or when an MS salary range is assigned to a Trainee Program (Section 310.415(b)).

b) Request – An agency head may request in writing that the Director of Central Management Services approve or negotiate an in-hire rate. The in-hire rate is a Step or dollar amount depending on whether the classification title is assigned to a negotiated full scale rate, negotiated pay grade, merit compensation salary range or broad-band salary range. The in-hire rate may be for the classification title or limited within the classification title to the agency, facilities, counties or other criteria. The supporting justifications for the requested in-hire rate and the limitations are included in the agency request. An effective date may be included in the request.

c) Review – The Director of Central Management Services shall review the supporting justifications, the turnover rate, the length of vacancies, the currently filled positions for the classification title, and the market starting rates for similar classes, and consult with other agencies using the classification title. Other factors may be included in the review and negotiation of negotiated in-hire rates.

d) Approval or Negotiated –

1) Approval − The Director of Central Management Services indicates in writing the approved in-hire rate and effective date, which is either the date requested by the agency or the beginning of the next pay period after the approval.

2) Negotiated – The Director of Central Management Services and the bargaining unit representative indicate in writing the in-hire rates and effective date, which is either the date indicated in the agreement, the date of the agreement's signature or the beginning of the next pay period after the signatures are secured on the agreement.

e) Implementation – In the classification title or within the limitations of the classification title and when the in-hire rate is above the normal minimum of the assigned salary range or pay grade, an employee paid below the in-hire rate receives the in-hire rate on the approved effective date. The in-hire rate remains in effect for any employee entering the title or the limits within the title until the title is abolished or an agency request to rescind the in-hire rate is approved by the Director of Central Management Services or negotiated by the Director of Central Management Services and the bargaining unit representative.

f) Approved or Negotiated In-Hire Rates –

1) Assigned to a Classification –

A) Approved and Assigned to a Pay Grade or Salary Range −

| Title | Pay Grade or Salary Range | Effective Date | In-Hire Rate |
|---|---|---|---|
| Commerce Commission Police Officer Trainee | MS-10 | January 1, 2008 | $2,943 |
| Correctional Officer | RC-006-09 | January 1, 2008 | Step 1 |
| Correctional Officer Trainee | RC-006-05 | January 1, 2008 | Step 1 |
| Environmental Engineer I | RC-063-15 | January 1, 2008 | Step 2 |
| Environmental Protection Engineer I | RC-063-15 | January 1, 2008 | Step 5 |
| Environmental Protection Engineer II | RC-063-17 | January 1, 2008 | Step 4 |
| Internal Auditor Trainee | MS-09 | January 1, 2008 | $2,854 |

B) Negotiated and Assigned to a Full Scale Rate – The rates are located in Appendix A Table D for bargaining unit HR-001, in Appendix A Table E for bargaining unit RC-020, in Appendix A Table F for RC-019 and in Appendix A Table G for bargaining unit RC-045.

| Title | Bargaining Unit | Effective Date | In-Hire Rate |
|---|---|---|---|
| Auto & Body Repairer | RC-045 | July 1, 2013 | 75% |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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| | | | |
|---|---|---|---|
| Automotive Attendant I | RC-045 | July 1, 2013 | 75% |
| Automotive Attendant II | RC-045 | July 1, 2013 | 75% |
| Automotive Mechanic | RC-045 | July 1, 2013 | 75% |
| Automotive Parts Warehouse Specialist | RC-045 | July 1, 2013 | 75% |
| Automotive Parts Warehouser | RC-045 | July 1, 2013 | 75% |
| Bridge Mechanic | RC-019 | July 8, 2013 | 75% |
| Bridge Mechanic | RC-020 | June 26, 2013 | 75% |
| Bridge Tender | RC-019 | July 8, 2013 | 75% |
| Bridge Tender | RC-020 | June 26, 2013 | 75% |
| Building Services Worker | HR-001 | July 24, 2013 | 75% |
| Deck Hand | RC-019 | July 8, 2013 | 75% |
| Elevator Operator | HR-001 | July 24, 2013 | 75% |
| Ferry Operator I | RC-019 | July 8, 2013 | 75% |
| Ferry Operator II | RC-019 | July 8, 2013 | 75% |
| Grounds Supervisor | HR-001 | July 24, 2013 | 75% |
| Heavy Construction Equipment Operator | HR-001 | July 24, 2013 | 75% |
| Heavy Construction Equipment Operator | RC-020 | June 26, 2013 | 75% |
| Highway Maintainer | HR-001 | November 1, 2009 | 75% |
| Highway Maintainer | RC-019 | July 8, 2013 | 75% |
| Highway Maintainer | RC-020 | June 26, 2013 | 75% |
| Highway Maintenance Lead Worker | HR-001 | July 24, 2013 | 75% |
| Highway Maintenance Lead Worker | RC-019 | July 8, 2013 | 75% |
| Highway Maintenance Lead Worker | RC-020 | June 26, 2013 | 75% |
| Highway Maintenance Lead Worker (Lead Lead Worker) | RC-019 | July 8, 2013 | 75% |
| Highway Maintenance Lead Worker (Lead Lead Worker) | RC-020 | June 26, 2013 | 75% |
| Janitor I (Including Office of Administration) | RC-019 | July 8, 2013 | 75% |
| Janitor II (Including Office of Administration) | RC-019 | July 8, 2013 | 75% |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | | |
|---|---|---|---|
| Labor Maintenance Lead Worker | RC-019 | July 8, 2013 | 75% |
| Labor Maintenance Lead Worker | RC-020 | June 26, 2013 | 75% |
| Laborer (Maintenance) | HR-001 | July 24, 2013 | 75% |
| Laborer (Maintenance) | RC-019 | July 8, 2013 | 75% |
| Laborer (Maintenance) | RC-020 | June 26, 2013 | 75% |
| Maintenance Equipment Operator | HR-001 | July 24, 2013 | 75% |
| Maintenance Equipment Operator | RC-019 | July 8, 2013 | 75% |
| Maintenance Equipment Operator | RC-020 | June 26, 2013 | 75% |
| Maintenance Worker | HR-001 | July 24, 2013 | 75% |
| Maintenance Worker | RC-019 | July 8, 2013 | 75% |
| Maintenance Worker | RC-020 | June 26, 2013 | 75% |
| Power Shovel Operator (Maintenance) | HR-001 | July 24, 2013 | 75% |
| Power Shovel Operator (Maintenance) | RC-019 | July 8, 2013 | 75% |
| Power Shovel Operator (Maintenance) | RC-020 | June 26, 2013 | 75% |
| Security Guard I | RC-019 | July 8, 2013 | 75% |
| Security Guard II | RC-019 | July 8, 2013 | 75% |
| Silk Screen Operator | RC-019 | July 8, 2013 | 75% |
| Silk Screen Operator | RC-020 | June 26, 2013 | 75% |
| Small Engine Mechanic | RC-045 | July 1, 2013 | 75% |
| Storekeeper I* | RC-045 | July 1, 2013 | 75% |
| Storekeeper II* | RC-045 | July 1, 2013 | 75% |

*Storekeeper I & Storekeeper II serving as Automotive Parts Warehouser in Cook County.

2) Based on the Position's Work Location or Employee's Credential or Residency –

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| Title | Pay Grade or Salary Range | Location or Residency | Credential | Effective Date | In-Hire Rate |
|---|---|---|---|---|---|
| Bridge Tender | MS-18 | Department of Transportation | Temporary Employee | January 1, 2017 | $4,696/month |
| Civil Engineer Trainee | NR-916 | None identified | Bachelor's degree in accredited civil engineering program | January 1, 2008 | Add to minimum monthly rate $40/quarter work experience up to 8 |
| Civil Engineer Trainee | NR-916 | None identified | Passed Engineering Intern exam | January 1, 2008 | Add to minimum monthly rate $60/month |
| Civil Engineer Trainee | NR-916 | None identified | Job-Related Master's degree | January 1, 2012 | Add to minimum monthly rate $40/month for each year of full-time graduate study as a substitute for job-related experience up to two years |
| Conservation/ Historic Preservation Worker | MS-01 | Department of Natural Resources | None | January 1, 2018 | $9.00/hour or $1,468/month |
| Deck Hand | MS-15 | Department of Transportation | Temporary Employee | January 1, 2017 | $4,512/month |

| | | | | | |
|---|---|---|---|---|---|
| Engineering Technician I | NR-916 | None identified | Completed 2 years of college in civil engineering or job related technical/ science curriculum (60 semester /90 quarter hours credit) | January 1, 2012 | $2,845 |
| Engineering Technician I | NR-916 | None identified | Completed 3 years of college in areas other than civil engineering or job related technical/ science curriculum (90 semester /135 quarter hours credit) | January 1, 2012 | $2,730 |
| Engineering Technician I | NR-916 | None identified | Associate Degree from an accredited 2 year civil engineering technology program | January 1, 2012 | $2,975 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

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|---|---|---|---|---|---|
| Engineering Technician I | NR-916 | None identified | Completed 3 years of college courses in civil engineering or job related technical/ science curriculum (90 semester/ 135 quarter hours credit) | January 1, 2012 | $2,975 |
| Engineering Technician I | NR-916 | None identified | Completed 4 years of college courses in areas other than civil engineering or job related technical/ science curriculum (120 semester /180 quarter hours credit) | January 1, 2012 | $2,845 |

| | | | | | |
|---|---|---|---|---|---|
| Engineering Technician I | NR-916 | None identified | Completed 4 years of college in civil engineering or job related technical/ science curriculum (120 semester/180 quarter hours credit includes appointees from unaccredited engineering programs and those who have not yet obtained a degree) | January 1, 2012 | $3,095 |
| Engineering Technician I and II | NR-916 | None identified | Bachelor of Science Degree from an accredited 4 year program in civil engineering technology, industrial technology, and construction technology | January 1, 2012 | $3,510 |
| Ferry Operator I | MS-18 | Department of Transportation | Temporary Employee | January 1, 2017 | $4,696/month |
| Forensic Scientist Trainee | RC-062-15 | None identified | Meets minimum | January 1, 2008 | Step 1 |

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|---|---|---|---|---|---|
| | | | class requirements or completed Forensic Science Residency Program at the U of I-Chicago | | |
| Highway Maintainer | MS-18 | Department of Transportation | None identified beyond class | October 1, 2007 | $20.55/hour or $3,575/month |
| Information Services Intern | RC-063-15 | Work outside Cook County | Computer Science degree at 4-year college | January 1, 2008 | Step 4 |
| Information Services Intern | RC-063-15 | Work in Cook County | Computer Science degree at 4-year college | January 1, 2008 | Step 6 |
| Information Services Intern | RC-063-15 | Work outside Cook County | Computer Science degree at 2-year technical school | January 1, 2008 | Step 2 |
| Information Services Intern | RC-063-15 | Work in Cook County | Computer Science degree at 2-year technical school | January 1, 2008 | Step 4 |
| Information Services Intern | RC-063-15 | Work in Cook County | Non-Computer Science degree at 4-year college | January 1, 2008 | Step 3 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

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|---|---|---|---|---|---|
| Information Services Specialist I | RC-063-17 | Work in Cook County | None identified beyond class requirements | January 1, 2008 | Step 2 |
| Juvenile Justice Specialist | RC-006-14 | None identified | Master's degree | September 1, 2008 | Step 2 |
| Juvenile Justice Specialist Intern | RC-006-11 | None identified | Master's degree | September 1, 2008 | Step 2 |
| Meat & Poultry Inspector Trainee | RC-029 | Work in Regions 1 and 6 | None identified beyond class requirements | May 15, 2014 | Step 1 |
| Physician Specialist, Option C | RC-063-MD-C | Work in Alton, Chester, Choate, Ludeman, McFarland and Murray~~Singer, McFarland, Choate, Chester, Alton, Murray, and Mabley~~ facilities | None identified beyond class requirements | May 1, 2018~~January 1, 2008~~ | Step 5 |
| Physician Specialist, Option D | RC-063-MD-D | Work in Alton, Chester, Choate, Ludeman, McFarland and Murray~~Singer, McFarland, Choate, Chester, Alton, Murray, and Mabley~~ facilities | None identified beyond class requirements | May 1, 2018~~January 1, 2008~~ | Step 5 |
| Products & Standards Inspector Trainee | MS-09 | Work in Cook, DuPage, Lake, Kane, and Will counties | None identified beyond class requirements | January 1, 2008 | $3,057 |

| | | | | | |
|---|---|---|---|---|---|
| Products & Standards Inspector Trainee | MS-09 | Work in counties outside Cook, DuPage, Lake, Kane, and Will counties | None identified beyond class requirements | January 1, 2008 | $2,854 |
| Student Intern (Governor's Natural Resources Fellowship Program) | MS-01 | Department of Natural Resources | Bachelor's degree in plant or animal ecology, botany, forestry, wildlife biology, ecology or environmental zoology and enrolled in Master's program | September 16, 2013 | $1,600 |
| Telecommunicator | RC-014-12 | Work in District 2 | None identified beyond class requirements | January 1, 2008 | Step 2 |
| Telecommunicator Trainee | RC-014-10 | Work in Kane County | None identified beyond class requirements | January 1, 2008 | Step 3 |
| Telecommunicator Trainee | RC-014-10 | Work in Cook County | None identified beyond class requirements | January 1, 2008 | Step 7 |

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

**Section 310.50 Definitions**

The following definitions of terms are for purposes of clarification only. They affect the Schedule of Rates (Subpart B), and Negotiated Rates of Pay (Appendix A). Section 310.500 contains definitions of terms applying specifically to the Merit Compensation System.

"Adjustment in Salary" – A change in salary rate occasioned by a previously committed error or oversight, or required in the best interest of the State as defined in Sections 310.80 and 310.90.

"Bargaining Representative" – The sole and exclusive labor organization (union, chapter, lodge or association) recognized, as noted in an agreement with the State of Illinois, to negotiate for one or more bargaining units and may include one or more locals.

"Bargaining Unit" – The sole and exclusive labor organization that represents and includes at least one position and its appointed employee as specified in a Certification of Representative, Certification of Clarified Unit or corrected certification issued by the Illinois Labor Relations Board as authorized by Sections 6(c) and 9(d) of the Illinois Public Labor Relations Act [5 ILCS 315].

"Base Salary" – A dollar amount of pay specifically designated in the Negotiated Rates of Pay (Appendix A) or Schedule of Rates (Subpart B). Base salary does not include commission, incentive pay, bilingual pay, longevity pay, overtime pay, shift differential pay or deductions for time not worked.

"Bilingual Pay" – The dollar amount per month, or percentage of the employee's monthly base salary, paid in addition to the employee's base salary when the individual position held by the employee has a job description that requires the use of sign language, Braille, or another second language (e.g., Spanish), or that requires the employee to be bilingual.

"Classification" – The classification established by the Department of Central Management Services and approved by the Civil Service Commission based on Section 8a(1) of the Personnel Code [20 ILCS 415] and to which one or more positions are allocated based upon similarity of duties performed, responsibilities assigned and conditions of employment. Classification may be abbreviated to "class" and referred to by its title or title code.

"Class Specification" – The document comprising the title, title code, effective date, distinguishing features of work, illustrative examples of work and desirable requirements.

"Comparable Classes" – Two or more classes that are in the same pay grade.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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"Creditable Service" – All service in full or regularly scheduled part-time pay status beginning with the date of initial employment or the effective date of the last salary increase that was at least equivalent to a full step.

"Demotion" – The assignment for cause of an employee to a vacant position in a class in a lower pay grade than the former class.

"Differential" – The additional compensation added to the base salary of an employee resulting from conditions of employment imposed on the employee during normal schedule of work.

"Divided Class" – The classification established by Section 8a(1) of the Personnel Code [20 ILCS 415], represented by more than one bargaining unit as certified by the Illinois Labor Relations Board. The divided classes effective March 11, 2019~~May 17, 2017~~ are:

| **Title** | **Title Code** |
|---|---|
| Apparel/Dry Goods Specialist III | 01233 |
| Bridge Mechanic | 05310 |
| Bridge Tender | 05320 |
| Civil Engineer I | 07601 |
| Civil Engineer II | 07602 |
| Civil Engineer III | 07603 |
| Clinical Laboratory Associate | 08200 |
| Clinical Laboratory Technician I | 08215 |
| Clinical Laboratory Technician II | 08216 |
| Educator | 13100 |
| Educator Aide | 13130 |
| Engineering Technician II | 13732 |
| Engineering Technician III | 13733 |
| Engineering Technician IV | 13734 |
| Heavy Construction Equipment Operator | 18465 |
| Highway Maintainer | 18639 |
| Highway Maintenance Lead Worker | 18659 |
| Housekeeper~~ II~~ | 19600~~19602~~ |
| Labor Maintenance Lead Worker | 22809 |
| Laboratory Assistant | 22995 |
| Laboratory Associate I | 22997 |

| | |
|---|---|
| Laboratory Associate II | 22998 |
| Laborer (Maintenance) | 23080 |
| Licensed Practical Nurse I | 23551 |
| Licensed Practical Nurse II | 23552 |
| Maintenance Equipment Operator | 25020 |
| Maintenance Worker | 25500 |
| Pest Control Operator | 31810 |
| Power Shovel Operator (Maintenance) | 33360 |
| Property and Supply Clerk II | 34792 |
| Property and Supply Clerk III | 34793 |
| Public Service Administrator | 37015 |
| ~~Senior Public Service Administrator~~ | ~~40070~~ |
| Silk Screen Operator | 41020 |
| Social Service Aide Trainee | 41285 |
| Storekeeper I | 43051 |
| Storekeeper II | 43052 |
| Storekeeper III | 43053 |
| Stores Clerk | 43060 |

"Entrance Base Salary" – The initial base salary assigned to an employee upon entering State service.

"Hourly Pay Grade" – The designation for hourly negotiated pay rates is "H".

"In Between Pay Grade" – The designation for negotiated pay rates in between pay grades is ".5".

"In-hire Rate" – An in-hire rate is a minimum rate/step for a class that is above or below the normal minimum of the range or full scale rate, as approved by the Director of Central Management Services after a review of competitive market starting rates for similar classes or as negotiated between the Director of Central Management Services and a bargaining unit.

"Midpoint Salary" – The rate of pay that is the maximum rate and the minimum rate in the salary range added together divided by two and rounded up or down to the nearest whole dollar.

"Option" – The denotation of directly-related education, experience and/or knowledge, skills and abilities required to qualify for the position allocated to the

classification. The requirements may meet or exceed the requirements indicated in the class specification. The following options are for the Public Service Administrator classification and have a negotiated pay grade and/or a broad-banded salary range assigned:

| | | |
|---|---|---|
| 1 | = | General Administration/Business/Marketing/Labor/Personnel |
| 2 | = | Fiscal Management/Accounting/Budget/Internal Audit/Insurance/Financial |
| 2B | = | Financial Regulatory |
| 2C | = | Economist |
| 3 | = | Management Information System/Data Processing/Telecommunications |
| 3J | = | Java Application Developer |
| 3N | = | Networking |
| 4 | = | Physical Sciences/Environment |
| 6 | = | Health and Human Services |
| 6C | = | Health Statistics |
| 6D | = | Health Promotion/Disease Prevention |
| 6E | = | Laboratory Specialist |
| 6F | = | Infectious Disease |
| 6G | = | Disaster/Emergency Medical Services |
| 6H | = | Illinois Council on Developmental Disabilities Program Specialist |
| 6I | = | Rehabilitation Counseling |
| 7 | = | Law Enforcement/Correctional |
| 7A | = | Special Agent Supervisor |
| 8A | = | Special License − Architect License |
| 8B | = | Special License − Boiler Inspector License |
| 8C | = | Special License − Certified Public Accountant |
| 8D | = | Special License − Federal Communications Commission License/National Association of Business and Educational Radio |
| 8E | = | Special License − Engineer (Professional) |
| 8F | = | Special License − Federal Aviation Administration Medical Certificate/First Class |
| 8G | = | Special License − Clinical Professional Counselor |
| 8H | = | Special License − Environmental Health Practitioner |
| 8I | = | Special License − Professional Land Surveyor License |
| 8J | = | Food Sanitation Certificate/Licensed Dietician |

8K = Special License − Licensed Psychologist
8L = Special License − Law License
8N = Special License − Registered Nurse License
8O = Special License − Occupational Therapist License
8P = Special License − Pharmacist License
8Q = Special License − Religious Ordination by Recognized Commission
8R = Special License − Dental Hygienist
8S = Special License − Social Worker/Clinical Social Worker
8T = Special License − Professional Educator License and Administrative Endorsement
8U = Special License − Physical Therapist License
8V = Special License − Audiologist License
8W = Special License − Speech-Language Pathologist License
8Y = Special License − Plumbing License
8Z = Special License − Special Metrologist Training
9A = Special License – Certified Internal Auditor
9B = Special License – Certified Information Systems Auditor
9C = Special License – Landscape Architect
9D = Special License – Certified Real Estate Appraisal License
9G = Special License − Registered Professional Geologist License

The following options are for the Senior Public Service Administrator classification and have a negotiated pay grade and/or a broad-banded salary range assigned:

1 = General Administration/Business/Marketing/Labor/Personnel
2 = Fiscal Management/Accounting/Budget/ Internal Audit/Insurance/Financial
2A = Revenue Audit Field Manager
2B = Financial Regulatory
2C = Economist
3 = Management Information System/Data Processing/Telecommunications
4 = Physical Sciences/Environment
5 = Agriculture/Conservation
6 = Health and Human Services
6H = Developmental Disabilities Program Policy

| | | |
|---|---|---|
| 7 | = | Law Enforcement/Correctional |
| 7A | = | Criminal Investigation Chief |
| 8A | = | Special License – Architect License |
| 8B | = | Special License – Boiler Inspector License |
| 8C | = | Special License – Certified Public Accountant/Certified Internal Auditor/Certified Information Systems Auditor |
| 8D | = | Special License – Dental License |
| 8E | = | Special License – Engineer (Professional) |
| 8F | = | Special License – Clinical Professional Counseling |
| 8G | = | Special License – Geologist License |
| 8H | = | Special License – Environmental Health Practitioner |
| 8I | = | Special License – Illinois Auctioneer License |
| 8K | = | Special License – Licensed Psychologist |
| 8L | = | Special License – Law License (Illinois) |
| 8M | = | Special License – Veterinary Medicine License |
| 8N | = | Special License – Nurse (Registered IL) License |
| 8O | = | Special License – Occupational Therapist License |
| 8P | = | Special License – Pharmacist License |
| 8Q | = | Special License – Nursing Home Administration License |
| 8R | = | Special License – Real Estate Brokers License |
| 8S | = | Special License – Social Worker/Clinical Social Worker |
| 8T | = | Special License – Professional Educator License and Administrative Endorsement |
| 8U | = | Special License – Landscape Architect |
| 8Z | = | Special License – Certified Real Estate Appraisal License |

Other classification titles contain an option and the option also may denote differences in the distinguishing features of work indicated in the classification specification. The classification titles containing an option are:

Children and Family Service Intern, Option 1
Children and Family Service Intern, Option 2
Health Services Investigator II, Option A – General
Health Services Investigator II, Option C – Pharmacy
Substance Inspector
Juvenile Justice Youth and Family Specialist Option 1
Juvenile Justice Youth and Family Specialist Option 2

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

Medical Administrator I Option C
Medical Administrator I Option D
Medical Administrator II Option C
Medical Administrator II Option D
Physician Specialist − Option A
Physician Specialist − Option B
Physician Specialist − Option C
Physician Specialist − Option D
Physician Specialist − Option E
Research Fellow, Option B

"Pay Grade" – The numeric designation used for an established set of steps or salary range.

"Pay Plan Code" – The designation used in assigning a specific salary rate based on a variety of factors associated with the position. Pay Plan Codes used in the Pay Plan are:

| | | |
|---|---|---|
| B | = | Negotiated regular pension formula rate for the State of Illinois |
| E | = | Educator title AFSCME negotiated 12-month regular pension formula rate for the State of Illinois |
| J | = | Negotiated regular pension formula rate for states other than Illinois, California or New Jersey |
| L | = | Educator title AFSCME negotiated 12-month alternative pension formula rate for the State of Illinois |
| M | = | Educator title AFSCME negotiated 9-month regular pension formula rate at the Illinois School for the Visually Impaired |
| N | = | Educator title Illinois Federation of Teachers negotiated 9-month regular pension formula rate for the Illinois School for the Deaf |
| O | = | Educator title AFSCME negotiated 9-month regular pension formula rate at the Illinois Center for Rehabilitation and Education-Roosevelt |
| P | = | Educator title AFSCME negotiated 12-month maximum-security institution rate for the State of Illinois |
| Q | = | Negotiated alternative pension formula rate for the State of Illinois |

S = Negotiated maximum-security institution rate for the State of Illinois

U = Negotiated regular pension formula rate for the state of California or New Jersey

V = Educator title AFSCME negotiated 9-month regular pension formula rate at the Department of Juvenile Justice

W = Educator title AFSCME negotiated 9-month alternative pension formula rate at the Department of Juvenile Justice

X = Educator title AFSCME negotiated 9-month maximum security rate at the Department of Juvenile Justice

"Promotion" – The appointment of an employee, with the approval of the agency and the Department of Central Management Services, to a vacant position in a class in a higher pay grade than the former class.

"Reallocation" – A position action in which gradual changes in a single position's assigned duties and responsibilities accumulate and result in the assignment of the position to another class.

"Reclassification" − A position action that occurs subsequent to approval of a new or revised classification by the Civil Service Commission and results in the assignment of a position or positions to a different class.

"Reevaluation" – The assignment of a different pay grade to a class based upon change in relation to other classes or to the labor market.

"Salary Range" – The dollar value represented by Steps 1c through 8 of a pay grade assigned to a class title.

"Satisfactory Performance Increase" – An upward revision in the base salary from one designated step to the next higher step in the pay grade for that class as a result of having served the required amount of time at the former rate with not less than a satisfactory level of competence. (Satisfactory level of competence shall mean work, the level of which, in the opinion of the agency head, is above that typified by the marginal employee.)

"Transfer" – The assignment of an employee to a vacant position having the same pay grade.

"Whole Class" – The classification established by Section 8a(1) of the Personnel Code [20 ILCS 415], represented by no more than one bargaining unit as certified by the Illinois Labor Relations Board and to which no more than one bargaining unit pay grade is assigned.

"Work Year" – That period of time determined by the agency and filed with the Department of Central Management Services in accordance with 80 Ill. Adm. Code 303.300.

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

**Section 310.130 Effective Date**

This Pay Plan Narrative (Subpart A), Schedule of Rates (Subpart B), Merit Compensation System (Subpart C), Negotiated Rates of Pay (Appendix A), Merit Compensation System Salary Schedule (Appendix D), and Broad-Band Pay Range Classes Salary Schedule (Appendix G) shall be effective for Fiscal Year 2020~~2019~~.

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

SUBPART C: MERIT COMPENSATION SYSTEM

**Section 310.410 Jurisdiction**

The Merit Compensation System shall apply to classes of positions, or positions excluded from bargaining unit representation, designated below and Broad-Band classes in Appendix G. In addition, the classes are listed in the ALPHABETIC INDEX OF POSITION TITLES. Also see Section 310.495 for the application of the Merit Compensation System for those Broad-Band titles listed with their salary ranges in Appendix G.

| **Title** | **Title Code** | **Salary Range** |
|---|---|---|
| Account Clerk I | 00111 | MS-03 |
| Account Clerk II | 00112 | MS-04 |
| Account Technician I | 00115 | MS-07 |
| Account Technician II | 00116 | MS-09 |
| Account Technician Trainee | 00118 | MS-04 |
| Accountant | 00130 | MS-11 |
| Accountant Advanced | 00133 | MS-14 |

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| | | |
|---|---|---|
| Accountant Supervisor | 00135 | MS-19 |
| Accounting and Fiscal Administration Career Trainee | 00140 | MS-09 |
| Activity Program Aide I | 00151 | MS-04 |
| Activity Program Aide II | 00152 | MS-05 |
| Activity Therapist | 00157 | MS-12 |
| Activity Therapist Coordinator | 00160 | MS-16 |
| Activity Therapist Supervisor | 00163 | MS-23 |
| Actuarial Assistant | 00187 | MS-14 |
| Actuarial Examiner | 00195 | MS-14 |
| Actuarial Examiner Trainee | 00196 | MS-10 |
| Actuarial Senior Examiner | 00197 | MS-21 |
| Actuary I | 00201 | MS-23 |
| Actuary II | 00202 | MS-31 |
| Actuary III | 00203 | MS-33 |
| Administrative Assistant I | 00501 | MS-16 |
| Administrative Assistant II | 00502 | MS-21 |
| Administrative Services Worker Trainee | 00600 | MS-02 |
| Agricultural Executive | 00800 | MS-23 |
| Agricultural Land and Water Resources Supervisor | 00811 | MS-25 |
| Agricultural Market News Assistant | 00804 | MS-09 |
| Agricultural Marketing Reporter | 00807 | MS-19 |
| Agricultural Marketing Representative | 00810 | MS-19 |
| Agriculture Land and Water Resource Specialist I | 00831 | MS-11 |
| Agriculture Land and Water Resource Specialist II | 00832 | MS-16 |
| Agriculture Land and Water Resource Specialist III | 00833 | MS-23 |
| Aircraft Dispatcher | 00951 | MS-09 |
| Aircraft Lead Dispatcher | 00952 | MS-11 |
| Aircraft Pilot I | 00955 | MS-21 |
| Aircraft Pilot II | 00956 | MS-28 |
| Aircraft Pilot II − Dual Rating | 00957 | MS-29 |
| Amusement Ride Safety Inspector | 01061~~01601~~ | MS-14 |
| Animal and Animal Products Investigator | 01072 | MS-11 |
| Animal and Animal Products Investigator Trainee | 01075 | MS-09 |
| Apiary Inspector | 01215 | MS-03 |
| Apparel/Dry Goods Specialist I | 01231 | MS-04 |
| Apparel/Dry Goods Specialist II | 01232 | MS-05 |
| Apparel/Dry Goods Specialist III | 01233 | MS-10 |
| Appraisal Specialist I | 01251 | MS-11 |
| Appraisal Specialist II | 01252 | MS-14 |

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NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Appraisal Specialist III | 01253 | MS-19 |
| Appraisal Specialist Trainee | 01255 | MS-09 |
| Arbitrator | 01401 | MS-33 |
| Architect | 01440 | MS-28 |
| Arson Investigations Trainee | 01485 | MS-12 |
| Arson Investigator I | 01481 | MS-15 |
| Arson Investigator II | 01482 | MS-20 |
| Arts Council Associate | 01523 | MS-09 |
| Arts Council Program Coordinator | 01526 | MS-19 |
| Arts Council Program Representative | 01527 | MS-12 |
| Assignment Coordinator | 01530 | MS-23 |
| Assistant Automotive Shop Supervisor | 01565 | MS-11 |
| Assistant Reimbursement Officer | 02424 | MS-05 |
| Audio Visual Technician I | 03501 | MS-04 |
| Audio Visual Technician II | 03502 | MS-06 |
| Auto and Body Repairer | 03680 | MS-13 |
| Automotive Attendant I | 03696 | MS-03 |
| Automotive Attendant II | 03697 | MS-03 |
| Automotive Mechanic | 03700 | MS-13 |
| Automotive Parts Warehouse Specialist | 03734 | MS-11 |
| Automotive Parts Warehouser | 03730 | MS-11 |
| Automotive Shop Supervisor | 03749 | MS-18 |
| Bank Examiner I | 04131 | MS-14 |
| Bank Examiner II | 04132 | MS-21 |
| Bank Examiner III | 04133 | MS-28 |
| Behavioral Analyst Associate | 04355 | MS-12 |
| Behavioral Analyst I | 04351 | MS-16 |
| Behavioral Analyst II | 04352 | MS-21 |
| Blasting Expert | 04720 | MS-27 |
| Blasting Specialist | 04725 | MS-25 |
| Blasting Supervisor | 04730 | MS-29 |
| Boat Safety Inspection Supervisor | 04850 | MS-22 |
| Boiler Safety Audit Specialist | 04900 | MS-30 |
| Boiler Safety Specialist | 04910 | MS-26 |
| Breath Alcohol Analysis Technician | 05170 | MS-15 |
| Bridge Mechanic | 05310 | MS-17 |
| Bridge Tender | 05320 | MS-18 |
| Building Construction Inspector I | 05541 | MS-18 |
| Building Construction Inspector II | 05542 | MS-20 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Building Services Worker | 05616 | MS-05 |
| Building/Grounds Laborer | 05598 | MS-08 |
| Building/Grounds Lead I | 05601 | MS-10 |
| Building/Grounds Lead II | 05602 | MS-12 |
| Building/Grounds Maintenance Worker | 05613 | MS-09 |
| Building/Grounds Supervisor | 05605 | MS-12 |
| Business Administrative Specialist | 05810 | MS-14 |
| Business Manager | 05815 | MS-19 |
| Buyer | 05900 | MS-19 |
| Buyer Assistant | 05905 | MS-07 |
| Cancer Registrar I | 05951 | MS-11 |
| Cancer Registrar II | 05952 | MS-14 |
| Cancer Registrar III | 05953 | MS-23 |
| Cancer Registrar Assistant Manager | 05954 | MS-27 |
| Cancer Registrar Manager | 05955 | MS-31 |
| Canine Specialist | 06500 | MS-20 |
| Capital Development Board Account Technician | 06515 | MS-08 |
| Capital Development Board Art In Architecture Technician | 06533 | MS-09 |
| Capital Development Board Construction Support Analyst | 06520 | MS-08 |
| Capital Development Board Media Technician | 06525 | MS-11 |
| Capital Development Board Project Technician | 06530 | MS-09 |
| Cartographer III | 06673 | MS-28 |
| Chaplain I | 06901 | MS-14 |
| Chaplain II | 06902 | MS-21 |
| Check Issuance Machine Operator | 06920 | MS-06 |
| Check Issuance Machine Supervisor | 06925 | MS-08 |
| Chemist I | 06941 | MS-14 |
| Chemist II | 06942 | MS-21 |
| Chemist III | 06943 | MS-25 |
| Child Development Aide | 07184 | MS-07 |
| Child Protection Advanced Specialist | 07161 | MS-21 |
| Child Protection Associate Specialist | 07162 | MS-14 |
| Child Protection Specialist | 07163 | MS-19 |
| Child Support Specialist I | 07198 | MS-14 |
| Child Support Specialist II | 07199 | MS-16 |
| Child Support Specialist Trainee | 07200 | MS-09 |
| Child Welfare Administrative Case Reviewer | 07190 | MS-28 |
| Child Welfare Advanced Specialist | 07215 | MS-21 |
| Child Welfare Associate Specialist | 07216 | MS-14 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Child Welfare Court Facilitator | 07196 | MS-28 |
| Child Welfare Nurse Specialist | 07197 | MS-22 |
| Child Welfare Senior Specialist | 07217 | MS-28 |
| Child Welfare Specialist | 07218 | MS-19 |
| Child Welfare Staff Development Coordinator I | 07201 | MS-16 |
| Child Welfare Staff Development Coordinator II | 07202 | MS-21 |
| Child Welfare Staff Development Coordinator III | 07203 | MS-23 |
| Child Welfare Staff Development Coordinator IV | 07204 | MS-28 |
| Children and Family Service Intern, Option 1 | 07241 | MS-09 |
| Children and Family Service Intern, Option 2 | 07242 | MS-12 |
| Civil Engineer I | 07601 | MS-22 |
| Civil Engineer II | 07602 | MS-26 |
| Civil Engineer III | 07603 | MS-30 |
| Civil Engineer IV | 07604 | MS-31 |
| Civil Engineer Trainee | 07607 | MS-16 |
| Clerical Trainee | 08050 | MS-01 |
| Clinical Laboratory Associate | 08200 | MS-05 |
| Clinical Laboratory Phlebotomist | 08213 | MS-04 |
| Clinical Laboratory Technician I | 08215 | MS-07 |
| Clinical Laboratory Technician II | 08216 | MS-09 |
| Clinical Laboratory Technologist I | 08220 | MS-19 |
| Clinical Laboratory Technologist II | 08221 | MS-21 |
| Clinical Laboratory Technologist Trainee | 08229 | MS-11 |
| Clinical Pharmacist | 08235 | MS-32 |
| Clinical Psychologist | 08250 | MS-29 |
| Clinical Psychology Associate | 08255 | MS-19 |
| Clinical Services Supervisor | 08260 | MS-31 |
| Commerce Commission Police Officer I | 08451 | MS-18 |
| Commerce Commission Police Officer II | 08452 | MS-22 |
| Commerce Commission Police Officer Trainee | 08455 | MS-10 |
| Commerce Commission Police Sergeant | 08457 | MS-24 |
| Commodities Inspector | 08770 | MS-08 |
| Communications Dispatcher | 08815 | MS-06 |
| Communications Equipment Technician I | 08831 | MS-16 |
| Communications Equipment Technician II | 08832 | MS-21 |
| Communications Equipment Technician III | 08833 | MS-23 |
| Communications Systems Specialist | 08860 | MS-29 |
| Community Management Specialist I | 08891 | MS-12 |
| Community Management Specialist II | 08892 | MS-16 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Community Management Specialist III | 08893 | MS-21 |
| Community Planner I | 08901 | MS-12 |
| Community Planner II | 08902 | MS-16 |
| Community Planner III | 08903 | MS-21 |
| Compliance Officer | 08919 | MS-11 |
| Computer Evidence Recovery Specialist | 08980 | MS-32 |
| Conservation Education Representative | 09300 | MS-09 |
| Conservation Grant Administrator I | 09311 | MS-19 |
| Conservation Grant Administrator II | 09312 | MS-23 |
| Conservation Grant Administrator III | 09313 | MS-28 |
| Conservation Police Lieutenant | 09339 | MS-23 |
| Conservation Police Officer I | 09341 | MS-18 |
| Conservation Police Officer II | 09342 | MS-19 |
| Conservation Police Officer Trainee | 09345 | MS-06 |
| Conservation Police Sergeant | 09347 | MS-22 |
| Conservation/Historic Preservation Worker | 09317 | MS-01 |
| Construction Program Assistant | 09525 | MS-09 |
| Construction Supervisor | 09560 | MS-14 |
| Contract Specialist I | 09566 | MS-08 |
| Contract Specialist II | 09567 | MS-11 |
| Contract Specialist III | 09568 | MS-14 |
| Cook I | 09601 | MS-04 |
| Cook II | 09602 | MS-07 |
| Correctional Casework Supervisor | 09655 | MS-25 |
| Correctional Counselor I | 09661 | MS-12 |
| Correctional Counselor II | 09662 | MS-16 |
| Correctional Counselor III | 09663 | MS-21 |
| Correctional Lieutenant | 09673 | MS-24 |
| Correctional Officer | 09675 | MS-11 |
| Correctional Officer Trainee | 09676 | MS-08 |
| Correctional Sergeant | 09717 | MS-16 |
| Corrections Apprehension Specialist | 09750 | MS-21 |
| Corrections Assessment Specialist | 09758 | MS-21 |
| Corrections Clerk I | 09771 | MS-11 |
| Corrections Clerk II | 09772 | MS-13 |
| Corrections Clerk III | 09773 | MS-18 |
| Corrections Command Center Supervisor | 09500 | MS-32 |
| Corrections Family Services Coordinator | 09600 | MS-32 |
| Corrections Food Service Supervisor I | 09793 | MS-13 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Corrections Food Service Supervisor II | 09794 | MS-18 |
| Corrections Food Service Supervisor III | 09795 | MS-21 |
| Corrections Grounds Supervisor | 09796 | MS-16 |
| Corrections Identification Supervisor | 09800 | MS-24 |
| Corrections Identification Technician | 09801 | MS-13 |
| Corrections Industries Marketing Representative | 09803 | MS-16 |
| Corrections Industry Lead Worker | 09805 | MS-16 |
| Corrections Industry Supervisor | 09807 | MS-21 |
| Corrections Intelligence Program Unit Manager | 09798 | MS-31 |
| Corrections Laundry Manager I | 09808 | MS-18 |
| Corrections Laundry Manager II | 09809 | MS-20 |
| Corrections Law Library Assistant | 09819 | MS-11 |
| Corrections Leisure Activities Specialist I | 09811 | MS-12 |
| Corrections Leisure Activities Specialist II | 09812 | MS-16 |
| Corrections Leisure Activities Specialist III | 09813 | MS-21 |
| Corrections Leisure Activities Specialist IV | 09814 | MS-25 |
| Corrections Locksmith | 09818 | MS-16 |
| Corrections Maintenance Craftsman | 09821 | MS-16 |
| Corrections Maintenance Supervisor | 09822 | MS-20 |
| Corrections Maintenance Worker | 09823 | MS-12 |
| Corrections Medical Technician | 09824 | MS-12 |
| Corrections Nurse I | 09825 | MS-20 |
| Corrections Nurse II | 09826 | MS-25 |
| Corrections Nurse Trainee | 09836 | MS-16 |
| Corrections Parole Agent | 09842 | MS-16 |
| Corrections Placement Resources Regional Supervisor | 09839 | MS-31 |
| Corrections Program Administrator | 09849 | MS-31 |
| Corrections Psychologist Administrator | 09855 | MS-32 |
| Corrections Regional Mental Health Services Administrator | 09857 | MS-32 |
| Corrections Residence Counselor I | 09837 | MS-13 |
| Corrections Residence Counselor II | 09838 | MS-20 |
| Corrections Senior Parole Agent | 09844 | MS-21 |
| Corrections Supply Supervisor I | 09861 | MS-13 |
| Corrections Supply Supervisor II | 09862 | MS-18 |
| Corrections Supply Supervisor III | 09863 | MS-21 |
| Corrections Training Program Supervisor | 09860 | MS-32 |
| Corrections Transportation Officer I | 09871 | MS-13 |
| Corrections Transportation Officer II | 09872 | MS-20 |
| Corrections Treatment Officer | 09864 | MS-20 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Corrections Treatment Officer Supervisor | 09865 | MS-27 |
| Corrections Treatment Officer Trainee | 09866 | MS-13 |
| Corrections Treatment Senior Security Supervisor | 09867 | MS-31 |
| Corrections Unit Superintendent | 09868 | MS-32 |
| Corrections Utilities Operator | 09875 | MS-16 |
| Corrections Vocational Instructor | 09879 | MS-16 |
| Corrections Vocational School Supervisor | 09880 | MS-20 |
| Court Reporter | 09900 | MS-12 |
| Court Reporter Supervisor | 09903 | MS-26 |
| Crime Scene Investigator | 09980 | MS-25 |
| Criminal Intelligence Analyst I | 10161 | MS-19 |
| Criminal Intelligence Analyst II | 10162 | MS-23 |
| Criminal Intelligence Analyst Specialist | 10165 | MS-28 |
| Criminal Intelligence Analyst Supervisor | 10169 | MS-32 |
| Criminal Justice Specialist I | 10231 | MS-14 |
| Criminal Justice Specialist II | 10232 | MS-23 |
| Criminal Justice Specialist Trainee | 10236 | MS-10 |
| Curator Of The Lincoln Collection | 10750 | MS-14 |
| Data Processing Administrative Specialist | 11415 | MS-11 |
| Data Processing Assistant | 11420 | MS-04 |
| Data Processing Operator | 11425 | MS-03 |
| Data Processing Operator Trainee | 11428 | MS-02 |
| Data Processing Specialist | 11430 | MS-09 |
| Data Processing Supervisor I | 11435 | MS-08 |
| Data Processing Supervisor II | 11436 | MS-11 |
| Data Processing Supervisor III | 11437 | MS-19 |
| Data Processing Technician | 11440 | MS-06 |
| Data Processing Technician Trainee | 11443 | MS-04 |
| Day Care Licensing Representative I | 11471 | MS-14 |
| Day Care Licensing Representative II | 11472 | MS-19 |
| Deck Hand | 11500 | MS-15 |
| Dental Assistant | 11650 | MS-07 |
| Dental Hygienist | 11700 | MS-11 |
| Dentist I | 11751 | MS-29 |
| Dentist II | 11752 | MS-33 |
| Developmental Disabilities Council Program Planner I | 12361 | MS-09 |
| Developmental Disabilities Council Program Planner II | 12362 | MS-14 |
| Developmental Disabilities Council Program Planner III | 12363 | MS-19 |
| Developmental Psychological Services Administrator | 12380 | MS-32 |

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NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Dietary Manager I | 12501 | MS-14 |
| Dietary Manager II | 12502 | MS-19 |
| Dietitian | 12510 | MS-12 |
| Disability Appeals Officer | 12530 | MS-28 |
| Disability Claims Adjudicator I | 12537 | MS-14 |
| Disability Claims Adjudicator II | 12538 | MS-19 |
| Disability Claims Adjudicator Trainee | 12539 | MS-10 |
| Disability Claims Analyst | 12540 | MS-25 |
| Disability Claims Specialist | 12558 | MS-21 |
| Disaster Services Planner | 12585 | MS-21 |
| Document Examiner | 12640 | MS-28 |
| Drafting Worker | 12749 | MS-08 |
| Drug Compliance Investigator | 12778 | MS-31 |
| Economic Development Representative I | 12931 | MS-16 |
| Economic Development Representative II | 12932 | MS-21 |
| Economic Development Representative Trainee | 12939 | MS-10 |
| Economist Associate | 12940 | MS-12 |
| Educational Diagnostician | 12965 | MS-09 |
| Educational Media Program Specialist | 12980 | MS-16 |
| Educator | 13100 | MS-26 |
| Educator – Career and Technical | 13103 | MS-16 |
| Educator – Career and Technical Provisional | 13104 | MS-15 |
| Educator Aide | 13130 | MS-08 |
| Educator Intern | 13135 | MS-10 |
| Electrical Engineer | 13180 | MS-28 |
| Electroencephalograph Technician | 13300 | MS-05 |
| Electronic Equipment Installer/Repairer | 13340 | MS-07 |
| Electronic Equipment Installer/Repairer Lead Worker | 13345 | MS-09 |
| Electronics Technician | 13360 | MS-12 |
| Elevator Inspector | 13495 | MS-21 |
| Elevator Operator | 13500 | MS-05 |
| Emergency Response Lead Telecommunicator | 13540 | MS-10 |
| Emergency Response Telecommunicator | 13543 | MS-08 |
| Employment Security Field Office Supervisor | 13600 | MS-23 |
| Employment Security Manpower Representative I | 13621 | MS-09 |
| Employment Security Manpower Representative II | 13622 | MS-11 |
| Employment Security Program Representative | 13650 | MS-11 |
| Employment Security Program Representative − Intermittent | 13651 | MS-11 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Employment Security Service Representative | 13667 | MS-14 |
| Employment Security Specialist I | 13671 | MS-11 |
| Employment Security Specialist II | 13672 | MS-14 |
| Employment Security Specialist III | 13673 | MS-21 |
| Employment Security Tax Auditor I | 13681 | MS-16 |
| Employment Security Tax Auditor II | 13682 | MS-21 |
| End-User Computer Services Specialist I | 13691 | MS-24 |
| End-User Computer Services Specialist II | 13692 | MS-28 |
| End-User Computer Systems Analyst | 13693 | MS-30 |
| Energy and Natural Resources Specialist I | 13711 | MS-12 |
| Energy and Natural Resources Specialist II | 13712 | MS-16 |
| Energy and Natural Resources Specialist III | 13713 | MS-21 |
| Energy and Natural Resources Specialist Trainee | 13715 | MS-09 |
| Engineering Technician I | 13731 | MS-10 |
| Engineering Technician II | 13732 | MS-13 |
| Engineering Technician III | 13733 | MS-20 |
| Engineering Technician IV | 13734 | MS-30 |
| Environmental Engineer I | 13751 | MS-12 |
| Environmental Engineer II | 13752 | MS-16 |
| Environmental Engineer III | 13753 | MS-21 |
| Environmental Engineer IV | 13754 | MS-28 |
| Environmental Equipment Operator I | 13761 | MS-09 |
| Environmental Equipment Operator II | 13762 | MS-11 |
| Environmental Health Specialist I | 13768 | MS-11 |
| Environmental Health Specialist II | 13769 | MS-14 |
| Environmental Health Specialist III | 13770 | MS-19 |
| Environmental Protection Associate | 13785 | MS-09 |
| Environmental Protection Engineer I | 13791 | MS-12 |
| Environmental Protection Engineer II | 13792 | MS-16 |
| Environmental Protection Engineer III | 13793 | MS-21 |
| Environmental Protection Engineer IV | 13794 | MS-28 |
| Environmental Protection Geologist I | 13801 | MS-12 |
| Environmental Protection Geologist II | 13802 | MS-16 |
| Environmental Protection Geologist III | 13803 | MS-21 |
| Environmental Protection Legal Investigator I | 13811 | MS-10 |
| Environmental Protection Legal Investigator II | 13812 | MS-11 |
| Environmental Protection Legal Investigator Specialist | 13815 | MS-13 |
| Environmental Protection Specialist I | 13821 | MS-11 |
| Environmental Protection Specialist II | 13822 | MS-14 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Environmental Protection Specialist III | 13823 | MS-19 |
| Environmental Protection Specialist IV | 13824 | MS-28 |
| Environmental Protection Technician I | 13831 | MS-05 |
| Environmental Protection Technician II | 13832 | MS-07 |
| Epidemiology Research and Investigation Scientist | 13833 | MS-29 |
| Equal Pay Specialist | 13837 | MS-16 |
| Equine Investigator | 13840 | MS-09 |
| Executive I | 13851 | MS-19 |
| Executive II | 13852 | MS-23 |
| Executive Secretary I | 14031 | MS-08 |
| Executive Secretary II | 14032 | MS-11 |
| Executive Secretary III | 14033 | MS-14 |
| Explosives Inspector I | 14051 | MS-11 |
| Explosives Inspector II | 14052 | MS-18 |
| Facility Assistant Fire Chief | 14430 | MS-10 |
| Facility Fire Chief | 14433 | MS-13 |
| Facility Fire Safety Coordinator | 14435 | MS-09 |
| Facility Firefighter | 14439 | MS-07 |
| Ferry Operator I | 14801 | MS-18 |
| Ferry Operator II | 14802 | MS-19 |
| Financial Institutions Examiner I | 14971 | MS-14 |
| Financial Institutions Examiner II | 14972 | MS-21 |
| Financial Institutions Examiner III | 14973 | MS-28 |
| Financial Institutions Examiner Trainee | 14978 | MS-10 |
| Fingerprint Technician | 15204 | MS-10 |
| Fingerprint Technician Supervisor | 15208 | MS-18 |
| Fingerprint Technician Trainee | 15209 | MS-05 |
| Firearms Eligibility Administrator | 15280 | MS-32 |
| Firearms Eligibility Analyst I | 15371 | MS-10 |
| Firearms Eligibility Analyst II | 15372 | MS-14 |
| Firearms Eligibility Analyst Trainee | 15375 | MS-08 |
| Fire Certification Specialist I | 15281 | MS-16 |
| Fire Certification Specialist II | 15282 | MS-18 |
| Fire Certification Specialist Supervisor | 15283 | MS-22 |
| Fire Prevention Inspector I | 15316 | MS-13 |
| Fire Prevention Inspector II | 15317 | MS-20 |
| Fire Prevention Inspector Trainee | 15320 | MS-10 |
| Fire Protection Engineer | 15340 | MS-28 |
| Fire Protection Specialist I | 15351 | MS-14 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Flight Safety Coordinator | 15640 | MS-28 |
| Florist II | 15652 | MS-08 |
| Food Services Program Manager | 15800 | MS-31 |
| Foreign Service Economic Development Executive I | 15871 | MS-32 |
| Foreign Service Economic Development Executive II | 15872 | MS-34 |
| Foreign Service Economic Development Representative | 15875 | MS-30 |
| Forensic Science Administrator I | 15911 | MS-31 |
| Forensic Science Administrator II | 15912 | MS-32 |
| Forensic Science Administrator III | 15913 | MS-33 |
| Forensic Scientist I | 15891 | MS-19 |
| Forensic Scientist II | 15892 | MS-23 |
| Forensic Scientist III | 15893 | MS-28 |
| Forensic Scientist Trainee | 15897 | MS-12 |
| Gaming Licensing Analyst | 17171 | MS-10 |
| Gaming Operations Supervisor | 17181 | MS-33 |
| Gaming Senior Special Agent | 17191 | MS-29 |
| Gaming Shift Supervisor | 17187 | MS-31 |
| Gaming Special Agent | 17192 | MS-21 |
| Gaming Special Agent Trainee | 17195 | MS-11 |
| Gaming Unit Supervisor | 17201 | MS-33 |
| Geographic Information Specialist I | 17271 | MS-21 |
| Geographic Information Specialist II | 17272 | MS-29 |
| Geographic Information Trainee | 17276 | MS-12 |
| Governmental Career Trainee | 17325 | MS-09 |
| Graduate Pharmacist | 17345 | MS-23 |
| Graphic Arts Designer | 17366 | MS-11 |
| Graphic Arts Designer Advanced | 17370 | MS-14 |
| Graphic Arts Designer Supervisor | 17365 | MS-19 |
| Graphic Arts Technician | 17400 | MS-09 |
| Grounds Supervisor | 17549 | MS-18 |
| Guard I | 17681 | MS-04 |
| Guard II | 17682 | MS-06 |
| Guard III | 17683 | MS-09 |
| Guard Supervisor | 17685 | MS-11 |
| Guardianship Representative | 17710 | MS-16 |
| Guardianship Supervisor | 17720 | MS-24 |
| Habilitation Program Coordinator | 17960 | MS-16 |
| Handicapped Services Representative I | 17981 | MS-08 |
| Health Facilities Surveillance Nurse | 18150 | MS-22 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Health Facilities Surveyor I | 18011 | MS-14 |
| Health Facilities Surveyor II | 18012 | MS-21 |
| Health Facilities Surveyor III | 18013 | MS-23 |
| Health Information Associate | 18045 | MS-07 |
| Health Information Technician | 18047 | MS-09 |
| Health Services Investigator I | 18179 | MS-21 |
| Health Services Investigator II, Option A − General | 18185 | MS-28 |
| Health Services Investigator II, Option C − Pharmacy | 18187 | MS-32 |
| Hearing and Speech Advanced Specialist | 18227 | MS-28 |
| Hearing and Speech Associate | 18231 | MS-19 |
| Hearing and Speech Specialist | 18233 | MS-23 |
| Hearing and Speech Technician II | 18262 | MS-06 |
| Hearings Referee | 18300 | MS-29 |
| Hearings Referee − Intermittent | 18301 | MS-29 |
| Heavy Construction Equipment Operator | 18465 | MS-18 |
| Highway Construction Supervisor I | 18525 | MS-25 |
| Highway Construction Supervisor II | 18526 | MS-30 |
| Highway Maintainer | 18639 | MS-18 |
| Highway Maintenance Lead Worker | 18659 | MS-18 |
| Historical Documents Conservator I | 18981 | MS-10 |
| Historical Exhibits Designer | 18985 | MS-12 |
| Historical Library Chief Of Acquisitions | 18987 | MS-21 |
| Historical Research Editor II | 19002 | MS-11 |
| Historical Research Specialist | 19008 | MS-23 |
| Housekeeper ~~II~~ | 19600~~19602~~ | MS-03 |
| Human Relations Representative | 19670 | MS-14 |
| Human Resources Assistant | 19690 | MS-05 |
| Human Resources Associate | 19691 | MS-08 |
| Human Resources Trainee | 19694 | MS-04 |
| Human Rights Investigator I | 19774 | MS-14 |
| Human Rights Investigator II | 19775 | MS-19 |
| Human Rights Investigator III | 19776 | MS-21 |
| Human Rights Investigator Trainee | 19768 | MS-09 |
| Human Rights Mediation Supervisor | 19769 | MS-23 |
| Human Rights Mediator | 19771 | MS-16 |
| Human Rights Specialist I | 19778 | MS-11 |
| Human Rights Specialist II | 19779 | MS-14 |
| Human Rights Specialist III | 19780 | MS-19 |
| Human Services Casework Manager | 19788 | MS-23 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Human Services Caseworker | 19785 | MS-14 |
| Human Services Grants Coordinator I | 19791 | MS-11 |
| Human Services Grants Coordinator II | 19792 | MS-16 |
| Human Services Grants Coordinator III | 19793 | MS-23 |
| Human Services Grants Coordinator Trainee | 19796 | MS-09 |
| Human Services Sign Language Interpreter | 19810 | MS-14 |
| Iconographer | 19880 | MS-09 |
| Industrial and Community Development Representative I | 21051 | MS-16 |
| Industrial and Community Development Representative II | 21052 | MS-21 |
| Industrial Commission Reporter | 21080 | MS-14 |
| Industrial Commission Technician | 21095 | MS-08 |
| Industrial Services Consultant I | 21121 | MS-11 |
| Industrial Services Consultant II | 21122 | MS-14 |
| Industrial Services Consultant Trainee | 21125 | MS-08 |
| Industrial Services Hygienist | 21127 | MS-21 |
| Industrial Services Hygienist Technician | 21130 | MS-14 |
| Industrial Services Hygienist Trainee | 21133 | MS-09 |
| Information Services Intern | 21160 | MS-12 |
| Information Services Specialist I | 21161 | MS-16 |
| Information Services Specialist II | 21162 | MS-21 |
| Information Systems Analyst I | 21165 | MS-25 |
| Information Systems Analyst II | 21166 | MS-29 |
| Information Systems Analyst III | 21167 | MS-32 |
| Information Technology/Communications Systems Specialist I | 21216 | MS-21 |
| Information Technology/Communications Systems Specialist II | 21217 | MS-31 |
| Inhalation Therapist | 21259 | MS-05 |
| Inhalation Therapy Supervisor | 21260 | MS-08 |
| Institutional Maintenance Worker | 21465 | MS-05 |
| Instrument Designer | 21500 | MS-19 |
| Insurance Analyst I | 21561 | MS-06 |
| Insurance Analyst II | 21562 | MS-09 |
| Insurance Analyst III | 21563 | MS-11 |
| Insurance Analyst IV | 21564 | MS-14 |
| Insurance Analyst Trainee | 21566 | MS-04 |
| Insurance Company Claims Examiner I | 21601 | MS-16 |
| Insurance Company Claims Examiner II | 21602 | MS-21 |
| Insurance Company Field Staff Examiner | 21608 | MS-14 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Insurance Company Financial Examiner Trainee | 21610 | MS-10 |
| Insurance Performance Examiner I | 21671 | MS-11 |
| Insurance Performance Examiner II | 21672 | MS-16 |
| Insurance Performance Examiner III | 21673 | MS-23 |
| Insurance Performance Examiner Trainee | 21680 | MS-09 |
| Intermittent Clerk | 21686 | MS-02 |
| Intermittent Laborer (Maintenance) | 21687 | MS-08 |
| Intermittent Unemployment Insurance Representative | 21689 | MS-09 |
| Intermittent Unemployment Insurance Technician | 21690 | MS-04 |
| Internal Auditor I | 21721 | MS-16 |
| Internal Auditor II | 21727 | MS-23 |
| Internal Auditor Trainee | 21726 | MS-09 |
| Internal Investigations Principal Evaluation Supervisor | 21735 | MS-31 |
| Internal Investigations Supervisor | 21740 | MS-31 |
| Internal Security Investigator I | 21731 | MS-22 |
| Internal Security Investigator II | 21732 | MS-28 |
| International Marketing Representative I | 21761 | MS-11 |
| Janitor I | 21951 | MS-13 |
| Janitor II | 21952 | MS-14 |
| Juvenile Justice Chief of Security | 21965 | MS-31 |
| Juvenile Justice Psychologist Administrator | 21967 | MS-32 |
| Juvenile Justice School Counselor | 21970 | MS-26 |
| Juvenile Justice Specialist | 21971 | MS-20 |
| Juvenile Justice Specialist Intern | 21976 | MS-13 |
| Juvenile Justice Supervisor | 21980 | MS-27 |
| Juvenile Justice Unit Superintendent | 21985 | MS-32 |
| Juvenile Justice Vocational Instructor | 21987 | MS-16 |
| Juvenile Justice Youth and Family Specialist Option 1 | 21991 | MS-19 |
| Juvenile Justice Youth and Family Specialist Option 2 | 21992 | MS-23 |
| Juvenile Justice Youth and Family Specialist Supervisor | 21995 | MS-28 |
| Kidcare Supervisor | 22003 | MS-23 |
| Labor Conciliator | 22750 | MS-23 |
| Labor Maintenance Lead Worker | 22809 | MS-16 |
| Laboratory Assistant | 22995 | MS-03 |
| Laboratory Associate I | 22997 | MS-07 |
| Laboratory Associate II | 22998 | MS-09 |
| Laboratory Equipment Specialist | 22990 | MS-19 |
| Laboratory Quality Specialist I | 23021 | MS-21 |
| Laboratory Quality Specialist II | 23022 | MS-25 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Laboratory Research Scientist | 23025 | MS-29 |
| Laboratory Research Specialist I | 23027 | MS-21 |
| Laboratory Research Specialist II | 23028 | MS-25 |
| Laborer (Maintenance) | 23080 | MS-15 |
| Land Acquisition Agent I | 23091 | MS-12 |
| Land Acquisition Agent II | 23092 | MS-19 |
| Land Acquisition Agent III | 23093 | MS-25 |
| Land Reclamation Specialist I | 23131 | MS-11 |
| Land Reclamation Specialist II | 23132 | MS-16 |
| Land Reclamation Specialist Trainee | 23137 | MS-09 |
| Landscape Architect | 23145 | MS-28 |
| Landscape Planner | 23150 | MS-21 |
| Laundry Manager I | 23191 | MS-10 |
| Law Enforcement Training Administrator | 23260 | MS-32 |
| Legal Research Assistant | 23350 | MS-10 |
| Liability Claims Adjuster I | 23371 | MS-11 |
| Liability Claims Adjuster II | 23372 | MS-19 |
| Liability Claims Adjuster Trainee | 23375 | MS-09 |
| Librarian I | 23401 | MS-14 |
| Librarian II | 23402 | MS-19 |
| Library Aide I | 23421 | MS-03 |
| Library Aide II | 23422 | MS-04 |
| Library Aide III | 23423 | MS-05 |
| Library Associate | 23430 | MS-09 |
| Library Technical Assistant | 23450 | MS-07 |
| Licensed Practical Nurse I | 23551 | MS-09 |
| Licensed Practical Nurse II | 23552 | MS-10 |
| Licensing Assistant | 23568 | MS-05 |
| Licensing Investigations Supervisor | 23577 | MS-32 |
| Licensing Investigator I | 23571 | MS-10 |
| Licensing Investigator II | 23572 | MS-13 |
| Licensing Investigator III | 23573 | MS-15 |
| Licensing Investigator IV | 23574 | MS-20 |
| Life Sciences Career Trainee | 23600 | MS-09 |
| Liquor Control Special Agent I | 23751 | MS-13 |
| Liquor Control Special Agent II | 23752 | MS-14 |
| Local Historical Services Representative | 24000 | MS-16 |
| Local Housing Advisor I | 24031 | MS-11 |
| Local Housing Advisor II | 24032 | MS-14 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Local Housing Advisor III | 24033 | MS-19 |
| Local Revenue and Fiscal Advisor I | 24101 | MS-12 |
| Local Revenue and Fiscal Advisor II | 24102 | MS-16 |
| Local Revenue and Fiscal Advisor III | 24103 | MS-21 |
| Lock and Dam Tender | 24290 | MS-07 |
| Locksmith | 24300 | MS-16 |
| Lottery Commodities Distributor II | 24402 | MS-09 |
| Lottery Drawing Senior Specialist | 24413 | MS-11 |
| Lottery Drawing Specialist | 24410 | MS-09 |
| Lottery Regional Coordinator | 24504 | MS-21 |
| Lottery Sales Representative | 24515 | MS-14 |
| Lottery Telemarketing Representative | 24520 | MS-06 |
| Maintenance Equipment Operator | 25020 | MS-18 |
| Maintenance Worker | 25500 | MS-16 |
| Management Operations Analyst I | 25541 | MS-19 |
| Management Operations Analyst II | 25542 | MS-23 |
| Management Operations Analyst Trainee | 25545 | MS-12 |
| Management Systems Specialist | 25583 | MS-25 |
| Manpower Planner I | 25591 | MS-11 |
| Manpower Planner II | 25592 | MS-16 |
| Manpower Planner III | 25593 | MS-23 |
| Manpower Planner Trainee | 25597 | MS-09 |
| Manuscripts Manager | 25610 | MS-21 |
| Meat and Poultry Inspector | 26070 | MS-10 |
| Meat and Poultry Inspector Supervisor | 26073 | MS-13 |
| Meat and Poultry Inspector Trainee | 26075 | MS-07 |
| Mechanical Engineer I | 26201 | MS-12 |
| Mechanical Engineer II | 26202 | MS-16 |
| Mechanical Engineer III | 26203 | MS-21 |
| Medicaid Management Analyst | 26301 | MS-20 |
| Medicaid Management Intern | 26305 | MS-13 |
| Medical Administrator I Option C | 26400 | MS-60 |
| Medical Administrator I Option D | 26401 | MS-62 |
| Medical Administrator II Option C | 26402 | MS-61 |
| Medical Administrator II Option D | 26403 | MS-64 |
| Medical Administrator III | 26404 | MS-65 |
| Medical Administrator IV | 26405 | MS-66 |
| ~~Medical Administrator V~~ | ~~26406~~ | ~~MS-67~~ |
| Medical Assistance Consultant I | 26501 | MS-10 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Medical Assistance Consultant II | 26502 | MS-14 |
| Medical Assistance Consultant III | 26503 | MS-21 |
| Mental Health Administrator I | 26811 | MS-19 |
| Mental Health Administrator II | 26812 | MS-23 |
| Mental Health Administrator Trainee | 26817 | MS-14 |
| Mental Health Program Administrator | 26908 | MS-63 |
| Mental Health Recovery Support Specialist I | 26921 | MS-16 |
| Mental Health Recovery Support Specialist II | 26922 | MS-19 |
| Mental Health Specialist I | 26924 | MS-09 |
| Mental Health Specialist II | 26925 | MS-11 |
| Mental Health Specialist III | 26926 | MS-14 |
| Mental Health Specialist Trainee | 26928 | MS-08 |
| Mental Health Technician I | 27011 | MS-04 |
| Mental Health Technician II | 27012 | MS-05 |
| Mental Health Technician III | 27013 | MS-06 |
| Mental Health Technician IV | 27014 | MS-07 |
| Mental Health Technician V | 27015 | MS-08 |
| Mental Health Technician VI | 27016 | MS-09 |
| Mental Health Technician Trainee | 27020 | MS-03 |
| Meteorologist | 27120 | MS-19 |
| Methods and Procedures Advisor I | 27131 | MS-11 |
| Methods and Procedures Advisor II | 27132 | MS-14 |
| Methods and Procedures Advisor III | 27133 | MS-23 |
| Methods and Procedures Career Associate I | 27135 | MS-08 |
| Methods and Procedures Career Associate II | 27136 | MS-09 |
| Methods and Procedures Career Associate Trainee | 27137 | MS-06 |
| Metrologist Associate | 27146 | MS-12 |
| Microbiologist I | 27151 | MS-14 |
| Microbiologist II | 27152 | MS-21 |
| Microfilm Laboratory Technician I | 27175 | MS-04 |
| Microfilm Laboratory Technician II | 27176 | MS-06 |
| Microfilm Operator I | 27181 | MS-03 |
| Microfilm Operator II | 27182 | MS-04 |
| Microfilm Operator III | 27183 | MS-05 |
| Mine Rescue Station Assistant | 28150 | MS-07 |
| Motorist Assistance Specialist | 28490 | MS-05 |
| Museum Theater Systems Technician | 28700 | MS-11 |
| Narcotics and Currency Unit Supervisor | 28750 | MS-32 |
| Natural Resources Advanced Specialist | 28833 | MS-23 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Natural Resources Coordinator | 28831 | MS-12 |
| Natural Resources Coordinator Trainee | 28830 | MS-09 |
| Natural Resources Education Program Coordinator | 28834 | MS-23 |
| Natural Resources Grant Coordinator | 28835 | MS-20 |
| Natural Resources Manager I | 28836 | MS-23 |
| Natural Resources Manager II | 28837 | MS-26 |
| Natural Resources Manager III | 28838 | MS-30 |
| Natural Resources Site Manager I | 28841 | MS-23 |
| Natural Resources Site Manager II | 28842 | MS-26 |
| Natural Resources Specialist | 28832 | MS-19 |
| Natural Resources Technician I | 28851 | MS-07 |
| Natural Resources Technician II | 28852 | MS-10 |
| Nursing Act Assistant Coordinator | 29731 | MS-25 |
| Nutritionist | 29820 | MS-19 |
| Occupational Therapist | 29900 | MS-16 |
| Occupational Therapist Program Coordinator | 29908 | MS-21 |
| Occupational Therapist Supervisor | 29910 | MS-25 |
| Office Administrative Specialist | 29990 | MS-09 |
| Office Administrator I | 29991 | MS-04 |
| Office Administrator II | 29992 | MS-06 |
| Office Administrator III | 29993 | MS-08 |
| Office Administrator IV | 29994 | MS-11 |
| Office Administrator V | 29995 | MS-12 |
| Office Aide | 30005 | MS-02 |
| Office Assistant | 30010 | MS-04 |
| Office Associate | 30015 | MS-05 |
| Office Clerk | 30020 | MS-03 |
| Office Coordinator | 30025 | MS-06 |
| Office Occupations Trainee | 30075 | MS-01 |
| Office Specialist | 30080 | MS-08 |
| Oral Health Consultant | 30317 | MS-19 |
| Paralegal Assistant | 30860 | MS-11 |
| Pension and Death Benefits Technician I | 30961 | MS-09 |
| Pension and Death Benefits Technician II | 30962 | MS-21 |
| Pest Control Operator | 31810 | MS-07 |
| Pharmacy Lead Technician | 32009 | MS-06 |
| Pharmacy Manager | 32025 | MS-33 |
| Pharmacy Services Coordinator | 32010 | MS-32 |
| Pharmacy Technician | 32011 | MS-04 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Photographer | 32080 | MS-11 |
| Photographic Technician I | 32091 | MS-08 |
| Photographic Technician II | 32092 | MS-11 |
| Photographic Technician III | 32093 | MS-12 |
| Physical Therapist | 32145 | MS-16 |
| Physical Therapist Program Coordinator | 32153 | MS-21 |
| Physical Therapy Aide II | 32192 | MS-05 |
| Physical Therapy Aide III | 32193 | MS-08 |
| Physician | 32200 | MS-36 |
| Physician Assistant | 32210 | MS-27 |
| Physician Specialist − Option A | 32221 | MS-37 |
| Physician Specialist − Option B | 32222 | MS-38 |
| Physician Specialist − Option C | 32223 | MS-61 |
| Physician Specialist − Option D | 32224 | MS-63 |
| Physician Specialist − Option E | 32225 | MS-65 |
| Plant and Pesticide Specialist I | 32501 | MS-15 |
| Plant and Pesticide Specialist II | 32502 | MS-20 |
| Plant and Pesticide Specialist Supervisor | 32506 | MS-20 |
| Plumbing Consultant | 32910 | MS-28 |
| Plumbing Inspector | 32915 | MS-22 |
| Podiatrist | 32960 | MS-11 |
| Police Lieutenant | 32977 | MS-31 |
| Police Officer I | 32981 | MS-15 |
| Police Officer II | 32982 | MS-20 |
| Police Officer III | 32983 | MS-24 |
| Police Training Specialist | 32990 | MS-16 |
| Polygraph Examiner I | 33001 | MS-20 |
| Polygraph Examiner II | 33002 | MS-24 |
| Polygraph Examiner III | 33003 | MS-28 |
| Polygraph Examiner Trainee | 33005 | MS-12 |
| Power Shovel Operator | 33360 | MS-18 |
| Private Secretary I | 34201 | MS-14 |
| Private Secretary II | 34202 | MS-18 |
| Procurement Representative | 34540 | MS-06 |
| Products and Standards Inspector | 34603 | MS-11 |
| Products and Standards Inspector Trainee | 34605 | MS-09 |
| Program Integrity Auditor I | 34631 | MS-14 |
| Program Integrity Auditor II | 34632 | MS-21 |
| Program Integrity Auditor Trainee | 34635 | MS-09 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Project Designer | 34725 | MS-21 |
| Property and Supply Clerk I | 34791 | MS-03 |
| Property and Supply Clerk II | 34792 | MS-04 |
| Property and Supply Clerk III | 34793 | MS-05 |
| Property Consultant | 34900 | MS-12 |
| Psychologist Associate | 35626 | MS-12 |
| Psychologist I | 35611 | MS-16 |
| Psychologist II | 35612 | MS-23 |
| Psychologist III | 35613 | MS-28 |
| Psychology Intern | 35660 | MS-15 |
| Public Administration Intern | 35700 | MS-11 |
| Public Aid Eligibility Assistant | 35825 | MS-05 |
| Public Aid Investigator | 35870 | MS-21 |
| Public Aid Investigator Trainee | 35874 | MS-11 |
| Public Aid Lead Casework Specialist | 35880 | MS-16 |
| Public Aid Program Quality Analyst | 35890 | MS-21 |
| Public Aid Quality Control Reviewer | 35892 | MS-16 |
| Public Aid Quality Control Supervisor | 35900 | MS-21 |
| Public Aid Staff Development Specialist I | 36071 | MS-12 |
| Public Aid Staff Development Specialist II | 36072 | MS-16 |
| Public Aid Staff Development Specialist III | 36073 | MS-22 |
| Public Health Educator | 36430 | MS-21 |
| Public Health Educator Associate | 36434 | MS-11 |
| Public Health Program Specialist I | 36611 | MS-11 |
| Public Health Program Specialist II | 36612 | MS-14 |
| Public Health Program Specialist III | 36613 | MS-21 |
| Public Health Program Specialist Trainee | 36615 | MS-09 |
| Public Information Coordinator | 36750 | MS-19 |
| ~~Public Information Officer I~~ | ~~37001~~ | ~~MS-09~~ |
| ~~Public Information Officer II~~ | ~~37002~~ | ~~MS-11~~ |
| Public Information Officer III | 37003 | MS-21 |
| Public Information Officer IV | 37004 | MS-25 |
| Public Safety Drug Screening Specialist | 37006 | MS-16 |
| Public Safety Inspector | 37007 | MS-14 |
| Public Safety Inspector Trainee | 37010 | MS-07 |
| Public Service Executive | 37017 | MS-31 |
| Public Service Supervisor | 37016 | MS-28 |
| Race Track Maintainer I | 37551 | MS-10 |
| Race Track Maintainer II | 37552 | MS-12 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Radiologic Technologist | 37500 | MS-08 |
| Radiologic Technologist Chief | 37505 | MS-17 |
| Radiologic Technologist Program Coordinator | 37507 | MS-09 |
| Railroad Safety Specialist I | 37601 | MS-21 |
| Railroad Safety Specialist II | 37602 | MS-25 |
| Railroad Safety Specialist III | 37603 | MS-29 |
| Railroad Safety Specialist IV | 37604 | MS-32 |
| Ranger | 37725 | MS-10 |
| Real Estate Investigator | 37730 | MS-21 |
| Real Estate Professions Examiner | 37760 | MS-28 |
| Recreation Worker I | 38001 | MS-09 |
| Recreation Worker II | 38002 | MS-11 |
| Refrigeration and Air Conditioning Repairer | 38119 | MS-12 |
| Registered Nurse − Advanced Practice | 38135 | MS-26 |
| Registered Nurse I | 38131 | MS-18 |
| Registered Nurse II | 38132 | MS-22 |
| Rehabilitation Case Coordinator I | 38141 | MS-05 |
| Rehabilitation Case Coordinator II | 38142 | MS-07 |
| Rehabilitation Counselor | 38145 | MS-16 |
| Rehabilitation Counselor Aide I | 38155 | MS-06 |
| Rehabilitation Counselor Aide II | 38156 | MS-08 |
| Rehabilitation Counselor Senior | 38158 | MS-21 |
| Rehabilitation Counselor Trainee | 38159 | MS-12 |
| Rehabilitation Services Advisor I | 38176 | MS-23 |
| Rehabilitation Workshop Instructor I | 38192 | MS-05 |
| Rehabilitation Workshop Instructor II | 38193 | MS-09 |
| Rehabilitation Workshop Supervisor I | 38194 | MS-09 |
| Rehabilitation Workshop Supervisor II | 38195 | MS-11 |
| Rehabilitation Workshop Supervisor III | 38196 | MS-14 |
| Rehabilitation/Mobility Instructor | 38163 | MS-21 |
| Rehabilitation/Mobility Instructor Trainee | 38167 | MS-12 |
| Reimbursement Officer I | 38199 | MS-11 |
| Reimbursement Officer II | 38200 | MS-14 |
| Reproduction Service Supervisor I | 38201 | MS-10 |
| ~~Reproduction Service Supervisor II~~ | ~~38202~~ | ~~MS-18~~ |
| Reproduction Service Technician I | 38203 | MS-03 |
| Reproduction Service Technician II | 38204 | MS-06 |
| Reproduction Service Technician III | 38205 | MS-08 |
| Research Economist | 38209 | MS-18 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Research Fellow, Option B | 38211 | MS-19 |
| Research Scientist I | 38231 | MS-10 |
| Research Scientist II | 38232 | MS-14 |
| Research Scientist III | 38233 | MS-23 |
| Resident Physician | 38270 | MS-15 |
| Residential Care Program Supervisor I | 38271 | MS-22 |
| Residential Care Worker | 38277 | MS-09 |
| Residential Care Worker Trainee | 38279 | MS-05 |
| Resource Planner I | 38281 | MS-16 |
| Resource Planner II | 38282 | MS-21 |
| Resource Planner III | 38283 | MS-28 |
| Retirement Benefits Representative | 38313 | MS-09 |
| Retirement Benefits Representative Supervisor | 38314 | MS-11 |
| Retirement Benefits Representative Trainee | 38316 | MS-07 |
| Retirement System Disability Specialist | 38310 | MS-21 |
| Revenue Audit Supervisor | 38369 | MS-32 |
| Revenue Auditor I | 38371 | MS-14 |
| Revenue Auditor II | 38372 | MS-21 |
| Revenue Auditor III | 38373 | MS-28 |
| Revenue Auditor Trainee | 38375 | MS-09 |
| Revenue Collection Officer I | 38401 | MS-12 |
| Revenue Collection Officer II | 38402 | MS-16 |
| Revenue Collection Officer III | 38403 | MS-21 |
| Revenue Collection Officer Trainee | 38405 | MS-09 |
| Revenue Computer Audit Specialist | 38425 | MS-29 |
| Revenue Senior Special Agent | 38557 | MS-29 |
| Revenue Special Agent | 38558 | MS-21 |
| Revenue Special Agent Trainee | 38565 | MS-11 |
| Revenue Tax Specialist I | 38571 | MS-09 |
| Revenue Tax Specialist II | 38572 | MS-11 |
| Revenue Tax Specialist III | 38573 | MS-16 |
| Revenue Tax Specialist Trainee | 38575 | MS-07 |
| Safety Responsibility Analyst | 38910 | MS-09 |
| Safety Responsibility Analyst Supervisor | 38915 | MS-11 |
| School Psychologist | 39200 | MS-21 |
| Security Guard I | 39851 | MS-13 |
| Security Guard II | 39852 | MS-14 |
| Security Officer | 39870 | MS-10 |
| Security Officer Chief | 39875 | MS-13 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Security Officer Lieutenant | 39876 | MS-11 |
| Security Officer Sergeant | 39877 | MS-10 |
| Security Therapy Aide I | 39901 | MS-10 |
| Security Therapy Aide II | 39902 | MS-11 |
| Security Therapy Aide III | 39903 | MS-13 |
| Security Therapy Aide IV | 39904 | MS-16 |
| Security Therapy Aide Trainee | 39905 | MS-06 |
| Seed Analyst I | 39951 | MS-09 |
| Seed Analyst II | 39952 | MS-10 |
| Seed Analyst Trainee | 39953 | MS-07 |
| Senior Ranger | 40090 | MS-11 |
| Sex Offender Registration Unit Supervisor | 40700 | MS-33 |
| Sex Offender Therapist I | 40531 | MS-16 |
| Sex Offender Therapist II | 40532 | MS-21 |
| Shift Supervisor | 40800 | MS-31 |
| Sign Hanger | 40900 | MS-16 |
| Sign Hanger Foreman | 40910 | MS-18 |
| Sign Shop Foreman | 41000 | MS-12 |
| Silk Screen Operator | 41020 | MS-17 |
| Site Assistant Superintendent I | 41071 | MS-12 |
| Site Assistant Superintendent II | 41072 | MS-16 |
| Site Interpreter | 41090 | MS-07 |
| Site Interpretive Coordinator | 41093 | MS-10 |
| Site Security Officer | 41115 | MS-06 |
| Site Services Specialist I | 41117 | MS-12 |
| Site Services Specialist II | 41118 | MS-16 |
| Site Superintendent I | 41211 | MS-20 |
| Site Superintendent II | 41212 | MS-25 |
| Site Superintendent III | 41213 | MS-29 |
| Site Technician I | 41131 | MS-07 |
| Site Technician II | 41132 | MS-09 |
| Small Engine Mechanic | 41150 | MS-10 |
| Social Service Aide I | 41281 | MS-05 |
| Social Service Aide II | 41282 | MS-08 |
| Social Service Aide Trainee | 41285 | MS-03 |
| Social Service Community Planner | 41295 | MS-08 |
| Social Service Consultant I | 41301 | MS-19 |
| Social Service Consultant II | 41302 | MS-21 |
| Social Service Program Planner I | 41311 | MS-12 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Social Service Program Planner II | 41312 | MS-16 |
| Social Service Program Planner III | 41313 | MS-23 |
| Social Service Program Planner IV | 41314 | MS-28 |
| Social Services Career Trainee | 41320 | MS-09 |
| Social Worker I | 41411 | MS-16 |
| Social Worker II | 41412 | MS-21 |
| Social Worker III | 41413 | MS-23 |
| Social Worker IV | 41414 | MS-28 |
| Social Worker Intern | 41430 | MS-15 |
| Special Education Resources Coordinator | 41680 | MS-26 |
| Staff Development Specialist I | 41771 | MS-19 |
| Staff Development Technician I | 41781 | MS-09 |
| Staff Development Technician II | 41782 | MS-12 |
| Staff Pharmacist | 41787 | MS-31 |
| State Mine Inspector | 42230 | MS-21 |
| State Mine Inspector-At-Large | 42240 | MS-31 |
| State Police Crime Information Evaluator | 41801 | MS-08 |
| State Police Evidence Technician I | 41901 | MS-09 |
| State Police Evidence Technician II | 41902 | MS-10 |
| State Police Field Specialist I | 42001 | MS-19 |
| State Police Field Specialist II | 42002 | MS-23 |
| State Police Inspector | 42100 | MS-33 |
| Statistical Research Specialist I | 42741 | MS-09 |
| Statistical Research Specialist II | 42742 | MS-11 |
| Statistical Research Specialist III | 42743 | MS-16 |
| Statistical Research Supervisor | 42745 | MS-23 |
| Statistical Research Technician | 42748 | MS-08 |
| Storage Tank Safety Specialist | 43005 | MS-19 |
| Storekeeper I | 43051 | MS-11 |
| Storekeeper II | 43052 | MS-12 |
| Storekeeper III | 43053 | MS-13 |
| Stores Clerk | 43060 | MS-03 |
| Student Intern | 43190 | MS-01 |
| Student Worker | 43200 | MS-01 |
| Supervising Vehicle Testing Compliance Officer | 43680 | MS-22 |
| Support Service Coordinator I | 44221 | MS-07 |
| Support Service Coordinator II | 44222 | MS-09 |
| Support Service Lead | 44225 | MS-04 |
| Support Service Worker | 44238 | MS-03 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Switchboard Chief Operator | 44410 | MS-11 |
| Switchboard Operator I | 44411 | MS-03 |
| Switchboard Operator II | 44412 | MS-04 |
| Switchboard Operator III | 44413 | MS-06 |
| Technical Advisor Advanced Program Specialist | 45256 | MS-31 |
| Technical Advisor I | 45251 | MS-19 |
| Technical Advisor II | 45252 | MS-23 |
| Technical Advisor III | 45253 | MS-29 |
| Technical Manager I | 45261 | MS-18 |
| Telecommunications Specialist | 45295 | MS-12 |
| Telecommunications Supervisor | 45305 | MS-23 |
| Telecommunications Systems Analyst | 45308 | MS-16 |
| Telecommunications Systems Technician I | 45312 | MS-07 |
| Telecommunications Systems Technician II | 45313 | MS-10 |
| Telecommunications Systems Technician Trainee | 45314 | MS-05 |
| Telecommunicator | 45321 | MS-09 |
| Telecommunicator − Command Center | 45316 | MS-10 |
| Telecommunicator Call Taker | 45322 | MS-11 |
| Telecommunicator Lead Call Taker | 45323 | MS-14 |
| Telecommunicator Lead Specialist | 45327 | MS-16 |
| Telecommunicator Lead Worker | 45324 | MS-11 |
| Telecommunicator Lead Worker − Command Center | 45318 | MS-12 |
| Telecommunicator Specialist | 45326 | MS-12 |
| Telecommunicator Trainee | 45325 | MS-07 |
| Terrorism Research Specialist I | 45371 | MS-19 |
| Terrorism Research Specialist II | 45372 | MS-23 |
| Terrorism Research Specialist III | 45373 | MS-28 |
| Terrorism Research Specialist Trainee | 45375 | MS-11 |
| Transportation Officer | 45830 | MS-11 |
| Truck Weighing Inspector | 46100 | MS-10 |
| Unemployment Insurance Adjudicator I | 47001 | MS-08 |
| Unemployment Insurance Adjudicator II | 47002 | MS-10 |
| Unemployment Insurance Adjudicator III | 47003 | MS-12 |
| Unemployment Insurance Revenue Analyst I | 47081 | MS-12 |
| Unemployment Insurance Revenue Analyst II | 47082 | MS-16 |
| Unemployment Insurance Revenue Specialist | 47087 | MS-10 |
| Unemployment Insurance Special Agent | 47096 | MS-19 |
| Utility Engineer I | 47451 | MS-20 |
| Utility Engineer II | 47452 | MS-24 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Vehicle Compliance Inspector | 47570 | MS-15 |
| Vehicle Emission Compliance Inspector | 47580 | MS-10 |
| Vehicle Emission Compliance Supervisor | 47583 | MS-12 |
| Vehicle Emission Quality Assurance Auditor | 47584 | MS-10 |
| Vehicle Permit Evaluator | 47585 | MS-08 |
| Veterans Educational Specialist I | 47681 | MS-12 |
| Veterans Educational Specialist II | 47682 | MS-16 |
| Veterans Educational Specialist III | 47683 | MS-25 |
| Veterans Employment Representative I | 47701 | MS-11 |
| Veterans Employment Representative II | 47702 | MS-14 |
| Veterans Nursing Assistant − Certified | 47750 | MS-05 |
| Veterans Service Officer | 47800 | MS-11 |
| Veterans Service Officer Associate | 47804 | MS-10 |
| Veterinarian I | 47901 | MS-19 |
| Veterinarian II | 47902 | MS-23 |
| Veterinarian III | 47903 | MS-25 |
| Veterinary Consumer Safety Officer | 47911 | MS-20 |
| Veterinary Pathologist | 47916 | MS-29 |
| Veterinary Supervisor I | 47917 | MS-25 |
| Veterinary Supervisor II | 47918 | MS-26 |
| Vision/Hearing Consultant I | 47941 | MS-14 |
| Vision/Hearing Consultant II | 47942 | MS-23 |
| Vision/Hearing Consultant III | 47943 | MS-25 |
| Vital Records Quality Control Inspector | 48000 | MS-10 |
| Vocational Instructor | 48200 | MS-09 |
| Volunteer Services Coordinator I | 48481 | MS-10 |
| Volunteer Services Coordinator II | 48482 | MS-14 |
| Volunteer Services Coordinator III | 48483 | MS-19 |
| Wage Claims Specialist | 48770 | MS-06 |
| Warehouse Claims Specialist | 48780 | MS-22 |
| Warehouse Examiner | 48881 | MS-13 |
| Warehouse Examiner Specialist | 48882 | MS-18 |
| Warehouse Examiner Supervisor | 48786 | MS-20 |
| Waterways Construction Supervisor I | 49061 | MS-14 |
| Waterways Construction Supervisor II | 49062 | MS-19 |
| Weatherization Specialist I | 49101 | MS-11 |
| Weatherization Specialist II | 49102 | MS-16 |
| Weatherization Specialist III | 49103 | MS-23 |
| Weatherization Specialist Trainee | 49105 | MS-09 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | |
|---|---|---|
| Well Inspector I | 49421 | MS-11 |
| Well Inspector II | 49422 | MS-18 |
| Well Inspector Specialist | 49424 | MS-24 |
| Well Inspector Trainee | 49425 | MS-09 |
| Workers Compensation Insurance Compliance Investigator | 49640 | MS-23 |

NOTE: Effective January 1, 2008, the merit compensation grade 12 in the Personnel Code [20 ILCS 415/8b.18(a) and (b) and 8b.19(a) and (b)] that formerly was indicated by MC-12 is MS-32.

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

**Section 310.APPENDIX A Negotiated Rates of Pay**

**Section 310.TABLE H RC-006 (Corrections Employees, AFSCME)**

| Title | Title Code | Bargaining Unit | Pay Grade |
|---|---|---|---|
| Canine Specialist | 06500 | RC-006 | 14 |
| Correctional Officer | 09675 | RC-006 | 09 |
| Correctional Officer Trainee | 09676 | RC-006 | 05 |
| Correctional Sergeant | 09717 | RC-006 | 12 |
| Corrections Clerk I | 09771 | RC-006 | 09 |
| Corrections Clerk II | 09772 | RC-006 | 11 |
| Corrections Food Service Supervisor I | 09793 | RC-006 | 11 |
| Corrections Food Service Supervisor II | 09794 | RC-006 | 13 |
| Corrections Grounds Supervisor | 09796 | RC-006 | 12 |
| Corrections Identification Technician | 09801 | RC-006 | 11 |
| Corrections Industry Lead Worker | 09805 | RC-006 | 12 |
| Corrections Laundry Manager I | 09808 | RC-006 | 13 |
| Corrections Locksmith | 09818 | RC-006 | 12 |
| Corrections Maintenance Craftsman | 09821 | RC-006 | 12 |
| Corrections Maintenance Worker | 09823 | RC-006 | 10 |
| Corrections Medical Technician | 09824 | RC-006 | 10 |
| Corrections Residence Counselor I | 09837 | RC-006 | 11 |
| Corrections Supply Supervisor I | 09861 | RC-006 | 11 |
| Corrections Supply Supervisor II | 09862 | RC-006 | 13 |
| Corrections Transportation Officer I | 09871 | RC-006 | 11 |
| Corrections Transportation Officer II | 09872 | RC-006 | 14 |
| Corrections Treatment Officer | 09864 | RC-006 | 14 |
| Corrections Treatment Officer Trainee | 09866 | RC-006 | 11 |
| Corrections Utilities Operator | 09875 | RC-006 | 12 |
| Corrections Vocational Instructor | 09879 | RC-006 | 12 |
| Educator Aide | 13130 | RC-006 | 06 |
| Housekeeper ~~II~~ | 19600~~19602~~ | RC-006 | 02 |
| Juvenile Justice Specialist | 21971 | RC-006 | 14 |
| Juvenile Justice Specialist Intern | 21976 | RC-006 | 11 |
| Pest Control Operator | 31810 | RC-006 | 06 |
| Property and Supply Clerk II | 34792 | RC-006 | 04 |
| Social Service Aide Trainee | 41285 | RC-006 | 01 |
| Storekeeper I | 43051 | RC-006 | 07 |
| Storekeeper II | 43052 | RC-006 | 08 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | | |
|---|---|---|---|
| Stores Clerk | 43060 | RC-006 | 03 |

NOTES: Shift Differential Pay – Employees shall be paid a shift differential of $0.80 per hour in addition to their base salary rate for all hours worked if their normal work schedule for that day provides that they are scheduled to work and they work ½ or more of the work hours before 7 a.m. or after 3 p.m. The payment shall be for all paid time. Incumbents who currently receive a percentage shift differential providing more than the cents per hour indicated in this Note based on the base rate of pay prior to the effective date shall have the percentage converted to the cents per hour equivalent rounded to the nearest cent and shall continue to receive the higher cents per hour rate. This provision shall not apply to employees who, because of "flex-time" scheduling made at their request, are scheduled and work hours that would otherwise qualify them for premium pay under this provision.

Longevity Pay – Effective January 1, 2002, the Step 8 rate shall be increased by $25 per month for those employees who attain 10 years of continuous service and have three (3) or more years of creditable service on Step 7 in the same or higher pay grade on or before January 1, 2002. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 7 in the same or higher pay grade on or before January 1, 2002, the Step 8 rate shall be increased by $50 per month. For employees not eligible for longevity pay on or before January 1, 2002, the Step 8 rate shall be increased by $25 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade, the Step 8 rate shall be increased by $50 per month. Effective July 1, 2010, the Step 8 rate shall be increased by $50 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2010. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2010, the Step 8 rate shall be increased by $75 per month. Effective July 1, 2013, the Step 8 rate shall be increased by $25 per month to $75 a month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2013. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2013, the Step 8 rate shall be increased by $25 per month to $100 a month. Employees whose salaries are red-circled above the maximum Step rate continue to

receive all applicable general increases and any other adjustments (except the longevity pay) provided for in the Agreement. For these employees, the longevity pay shall be limited to the amount that would increase the employee's salary to the amount that is equal to that of an employee on the maximum Step rate with the same number of years of continuous and creditable service. Employees receiving the longevity pay shall continue to receive the longevity pay as long as they remain in the same or successor classification as a result of a reclassification or reevaluation. Employees who are eligible for the increase provided for longevity pay on or before January 1, 2002, shall continue to receive longevity pay after being placed on Step 8 while they remain in the same or lower pay grade.

## Effective July 1, 2014
## Bargaining Unit: RC-006

| Pay Grade | Pay Plan Code | STEPS 1c | 1b | 1a | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Q | 2805 | 2898 | 2990 | 3082 | 3166 | 3246 | 3322 | 3412 | 3485 | 3629 | 3777 |
| 1 | S | 2876 | 2972 | 3067 | 3162 | 3241 | 3324 | 3393 | 3485 | 3559 | 3707 | 3855 |
| 2 | Q | 2877 | 2973 | 3068 | 3163 | 3242 | 3321 | 3404 | 3490 | 3572 | 3722 | 3869 |
| 2 | S | 2947 | 3044 | 3141 | 3237 | 3320 | 3392 | 3480 | 3568 | 3645 | 3794 | 3947 |
| 3 | Q | 2951 | 3048 | 3145 | 3242 | 3322 | 3418 | 3503 | 3587 | 3680 | 3827 | 3978 |
| 3 | S | 3021 | 3121 | 3220 | 3320 | 3393 | 3492 | 3578 | 3662 | 3756 | 3905 | 4062 |
| 4 | Q | 3023 | 3122 | 3222 | 3322 | 3420 | 3507 | 3610 | 3704 | 3800 | 3966 | 4126 |
| 4 | S | 3088 | 3189 | 3291 | 3393 | 3497 | 3582 | 3683 | 3777 | 3877 | 4044 | 4205 |
| 5 | Q | 3218 | 3324 | 3430 | 3536 | 3644 | 3762 | 3876 | 4000 | 4119 | 4312 | 4485 |
| 5 | S | 3287 | 3396 | 3504 | 3612 | 3722 | 3840 | 3956 | 4077 | 4196 | 4396 | 4571 |
| 6 | Q | 3397 | 3509 | 3621 | 3733 | 3876 | 4002 | 4132 | 4269 | 4405 | 4641 | 4826 |
| 6 | S | 3468 | 3582 | 3696 | 3811 | 3956 | 4078 | 4212 | 4351 | 4491 | 4724 | 4912 |
| 7 | Q | 3420 | 3532 | 3645 | 3758 | 3876 | 4014 | 4131 | 4281 | 4405 | 4632 | 4818 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 7 | S | 3490 | 3606 | 3721 | 3836 | 3956 | 4090 | 4210 | 4362 | 4491 | 4714 | 4902 |
| 8 | Q | 3668 | 3789 | 3910 | 4030 | 4179 | 4325 | 4493 | 4647 | 4796 | 5061 | 5263 |
| 8 | S | 3737 | 3860 | 3984 | 4107 | 4256 | 4406 | 4578 | 4730 | 4884 | 5148 | 5352 |
| 9 | Q | 3673 | 3793 | 3915 | 4036 | 4184 | 4336 | 4508 | 4665 | 4836 | 5099 | 5305 |
| 9 | S | 3744 | 3868 | 3991 | 4115 | 4264 | 4422 | 4590 | 4752 | 4923 | 5185 | 5392 |
| 10 | Q | 3817 | 3943 | 4069 | 4195 | 4352 | 4533 | 4706 | 4884 | 5063 | 5350 | 5566 |
| 10 | S | 3895 | 4023 | 4152 | 4280 | 4435 | 4618 | 4789 | 4970 | 5151 | 5434 | 5654 |
| 11 | Q | 3994 | 4126 | 4257 | 4389 | 4571 | 4747 | 4948 | 5137 | 5334 | 5641 | 5867 |
| 11 | S | 4068 | 4202 | 4336 | 4471 | 4652 | 4828 | 5035 | 5219 | 5424 | 5725 | 5955 |
| 12 | Q | 4161 | 4298 | 4435 | 4573 | 4764 | 4973 | 5178 | 5379 | 5580 | 5905 | 6139 |
| 12 | S | 4235 | 4376 | 4516 | 4654 | 4850 | 5059 | 5260 | 5469 | 5665 | 5989 | 6228 |
| 13 | Q | 4351 | 4494 | 4638 | 4782 | 4999 | 5223 | 5444 | 5666 | 5898 | 6238 | 6485 |
| 13 | S | 4430 | 4576 | 4723 | 4868 | 5087 | 5312 | 5534 | 5755 | 5982 | 6323 | 6577 |
| 14 | Q | 4422 | 4568 | 4713 | 4858 | 5086 | 5315 | 5535 | 5761 | 5989 | 6342 | 6593 |
| 14 | S | 4500 | 4648 | 4796 | 4945 | 5171 | 5402 | 5622 | 5847 | 6072 | 6428 | 6685 |
| 15 | Q | 4567 | 4718 | 4867 | 5017 | 5252 | 5489 | 5717 | 5959 | 6197 | 6551 | 6813 |
| 15 | S | 4643 | 4796 | 4949 | 5102 | 5339 | 5578 | 5805 | 6050 | 6282 | 6639 | 6906 |

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

**Section 310.APPENDIX A Negotiated Rates of Pay**

**Section 310.TABLE L RC-008 (Boilermakers)**

| Title | Title Code | Region | Pay Plan Code | Hired | Effective Date | Monthly Salary |
|---|---|---|---|---|---|---|
| Boiler Safety Audit Specialist | 04900 | Northern | B | Prior to December 1, 2013 | May 1, 2018 | 9354.24~~9353.04~~ |
| Boiler Safety Audit Specialist | 04900 | Northern | Q | Prior to December 1, 2013 | May 1, 2018 | 9488.22~~9487.94~~ |
| Boiler Safety Audit Specialist | 04900 | Northern | S | Prior to December 1, 2013 | May 1, 2018 | 9538.68~~9538.40~~ |
| Boiler Safety Audit Specialist | 04900 | Northern | B | On or after December 1, 2013 | May 1, 2018 | 8994.06~~8993.31~~ |
| Boiler Safety Audit Specialist | 04900 | Central | B | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7657.74~~7564.13~~ |
| Boiler Safety Audit Specialist | 04900 | Central | Q | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7769.10~~7673.23~~ |
| Boiler Safety Audit Specialist | 04900 | Central | S | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7819.56~~7723.69~~ |
| Boiler Safety Audit Specialist | 04900 | Central | B | On or after December 1, 2013 | January 1, 2019~~2018~~ | 7363.68~~7273.20~~ |
| Boiler Safety Audit Specialist | 04900 | Southern | B | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7193.16~~6996.82~~ |
| Boiler Safety Audit Specialist | 04900 | Southern | Q | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7297.56~~7097.73~~ |
| Boiler Safety Audit Specialist | 04900 | Southern | S | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7348.02~~7148.19~~ |
| Boiler Safety Audit Specialist | 04900 | Southern | B | On or after December 1, 2013 | January 1, 2019~~2018~~ | 6916.50~~6727.71~~ |
| Boiler Safety Specialist | 04910 | Northern | B | Prior to December 1, 2013 | May 1, 2018 | 8950.56~~8950.28~~ |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | | | | | |
|---|---|---|---|---|---|---|
| Boiler Safety Specialist | 04910 | Northern | Q | Prior to December 1, 2013 | May 1, 2018 | 9079.32~~9079.37~~ |
| Boiler Safety Specialist | 04910 | Northern | S | Prior to December 1, 2013 | May 1, 2018 | 9129.78~~9129.83~~ |
| Boiler Safety Specialist | 04910 | Northern | B | On or after December 1, 2013 | May 1, 2018 | 8606.04 |
| Boiler Safety Specialist | 04910 | Central | B | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7328.88~~7238.40~~ |
| Boiler Safety Specialist | 04910 | Central | Q | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7435.02~~7342.80~~ |
| Boiler Safety Specialist | 04910 | Central | S | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7485.48~~7393.26~~ |
| Boiler Safety Specialist | 04910 | Central | B | On or after December 1, 2013 | January 1, 2019~~2018~~ | 7047.00~~6960.00~~ |
| Boiler Safety Specialist | 04910 | Southern | B | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 6883.44~~6695.52~~ |
| Boiler Safety Specialist | 04910 | Southern | Q | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 6982.62~~6792.09~~ |
| Boiler Safety Specialist | 04910 | Southern | S | Prior to December 1, 2013 | January 1, 2019~~2018~~ | 7033.08~~6842.55~~ |
| Boiler Safety Specialist | 04910 | Southern | B | On or after December 1, 2013 | January 1, 2019~~2018~~ | 6618.96~~6438.00~~ |

NOTES: Regions – The counties in the regions are:

**Northern Region:** Boone, Cook, DeKalb, DuPage, Grundy, Kane, Kankakee, Kendall, Lake, McHenry, Will, and Winnebago Counties.

**Central Region:** Bureau, Carroll, Champaign, DeWitt, Ford, Fulton, Hancock, Henderson, Henry, Iroquois, JoDaviess, Knox, LaSalle, Lee, Livingston, Logan, Marshall, Mason, McDonough, McLean, Mercer, Ogle, Peoria, Putnam, Rock Island, Schuyler, Stark, Stephenson, Tazewell, Vermilion, Warren, Whiteside, and Woodford Counties.

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**Southern Region:** Adams, Alexander, Bond, Brown, Calhoun, Cass, Christian, Clark, Clay, Clinton, Coles, Crawford, Cumberland, Douglas, Edgar, Edwards, Effingham, Fayette, Franklin, Gallatin, Greene, Hamilton, Hardin, Jackson, Jasper, Jefferson, Jersey, Johnson, Lawrence, Macon, Macoupin, Madison, Marion, Massac, Menard, Monroe, Montgomery, Morgan, Moultrie, Perry, Piatt, Pike, Pope, Pulaski, Randolph, Richland, St. Clair, Saline, Sangamon, Scott, Shelby, Union, Wabash, Washington, Wayne, White, and Williamson Counties.

Additional Provisions − Section 310.210 shall apply to employees occupying positions in the Boiler Safety Specialist class that are represented by the RC-008 bargaining unit.

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

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**Section 310.APPENDIX A Negotiated Rates of Pay**

**Section 310.TABLE O RC-028 (Paraprofessional Human Services Employees, AFSCME)**

| Title | Title Code | Bargaining Unit | Pay Grade |
|---|---|---|---|
| Administrative Assistant I | 00501 | RC-028 | 17 |
| Administrative Assistant II | 00502 | RC-028 | 19 |
| Apparel/Dry Goods Specialist III | 01233 | RC-028 | 12.5 |
| Assistant Reimbursement Officer | 02424 | RC-028 | 08 |
| Capital Development Board Media Technician | 06525 | RC-028 | 14 |
| Child Development Aide | 07184 | RC-028 | 10 |
| Clinical Laboratory Associate | 08200 | RC-028 | 08 |
| Clinical Laboratory Technician I | 08215 | RC-028 | 10 |
| Clinical Laboratory Technician II | 08216 | RC-028 | 12 |
| Compliance Officer | 08919 | RC-028 | 14 |
| Crime Scene Investigator | 09980 | RC-028 | 21 |
| Data Processing Administrative Specialist | 11415 | RC-028 | 14 |
| Data Processing Specialist | 11430 | RC-028 | 12 |
| Data Processing Technician | 11440 | RC-028 | 09 |
| Data Processing Technician Trainee | 11443 | RC-028 | 06 |
| Dental Assistant | 11650 | RC-028 | 10 |
| Dental Hygienist | 11700 | RC-028 | 14 |
| Electroencephalograph Technician | 13300 | RC-028 | 08 |
| Environmental Equipment Operator I | 13761 | RC-028 | 12 |
| Environmental Equipment Operator II | 13762 | RC-028 | 14 |
| Environmental Protection Technician I | 13831 | RC-028 | 08 |
| Environmental Protection Technician II | 13832 | RC-028 | 10 |
| Guard Supervisor | 17685 | RC-028 | 14 |
| Health Information Associate | 18045 | RC-028 | 10 |
| Health Information Technician | 18047 | RC-028 | 12 |
| Hearing & Speech Technician II | 18262 | RC-028 | 09 |
| Housekeeper ~~II~~ | 19600~~19602~~ | RC-028 | 03.5 |
| Inhalation Therapist | 21259 | RC-028 | 08 |
| Inhalation Therapy Supervisor | 21260 | RC-028 | 11 |
| Intermittent Unemployment Insurance Technician (Hourly) | 21690 | RC-028 | 06H |
| Laboratory Assistant | 22995 | RC-028 | 04 |
| Laboratory Associate I | 22997 | RC-028 | 10 |
| Laboratory Associate II | 22998 | RC-028 | 12 |

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| | | | |
|---|---|---|---|
| Legal Research Assistant | 23350 | RC-028 | 13 |
| Licensed Practical Nurse I | 23551 | RC-028 | 10.5 |
| Licensed Practical Nurse II | 23552 | RC-028 | 11.5 |
| Lock and Dam Tender | 24290 | RC-028 | 10 |
| Lottery Commodities Distributor II | 24402 | RC-028 | 12 |
| Natural Resources Technician I | 28851 | RC-028 | 10 |
| Natural Resources Technician II | 28852 | RC-028 | 13 |
| Office Administrative Specialist | 29990 | RC-028 | 12 |
| Office Administrator IV | 29994 | RC-028 | 14 |
| Office Administrator V | 29995 | RC-028 | 15 |
| Office Specialist | 30080 | RC-028 | 11 |
| Pharmacy Lead Technician | 32009 | RC-028 | 09 |
| Pharmacy Technician | 32011 | RC-028 | 07 |
| Public Aid Eligibility Assistant | 35825 | RC-028 | 08 |
| Radiologic Technologist | 37500 | RC-028 | 11 |
| Radiologic Technologist Program Coordinator | 37507 | RC-028 | 12 |
| Ranger | 37725 | RC-028 | 13 |
| Rehabilitation Counselor Aide I | 38155 | RC-028 | 09 |
| Rehabilitation Counselor Aide II | 38156 | RC-028 | 11 |
| Senior Ranger | 40090 | RC-028 | 14 |
| Site Interpreter | 41090 | RC-028 | 10 |
| Site Technician I | 41131 | RC-028 | 10 |
| Site Technician II | 41132 | RC-028 | 12 |
| Social Service Community Planner | 41295 | RC-028 | 11 |
| State Police Crime Information Evaluator | 41801 | RC-028 | 11 |
| State Police Evidence Technician I | 41901 | RC-028 | 12 |
| State Police Evidence Technician II | 41902 | RC-028 | 13 |
| Statistical Research Technician | 42748 | RC-028 | 11 |
| Veterans Service Officer | 47800 | RC-028 | 14 |
| Vocational Instructor | 48200 | RC-028 | 12 |
| Waterways Construction Supervisor I | 49061 | RC-028 | 16 |
| Waterways Construction Supervisor II (Department of Natural Resources) | 49062 | RC-028 | 18 |

NOTES: Shift Differential Pay – Employees shall be paid a shift differential of $0.80 per hour in addition to their base salary rate for all hours worked if their normal work schedule for that day provides that they are scheduled to work and they work ½ or more of the work hours before 7 a.m. or after 3 p.m. The payment shall be for all paid time. Incumbents who currently receive a percentage shift differential

providing more than the cents per hour indicated in this Note based on the base rate of pay prior to the effective date shall have that percentage converted to the cents per hour equivalent rounded to the nearest cent and shall continue to receive the higher cents per hour rate. This provision shall not apply to employees who, because of "flex-time" scheduling made at their request, are scheduled and work hours that would otherwise qualify them for premium pay under this provision.

Longevity Pay – Effective January 1, 2002, the Step 8 rate shall be increased by $25 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 7 in the same or higher pay grade on or before January 1, 2002. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 7 in the same or higher pay grade on or before January 1, 2002, the Step 8 rate shall be increased by $50 per month. For employees not eligible for longevity pay on or before January 1, 2002, the Step 8 rate shall be increased by $25 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade, the Step 8 rate shall be increased by $50 per month. Effective July 1, 2010, the Step 8 rate shall be increased by $50 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2010. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2010, the Step 8 rate shall be increased by $75 per month. Effective July 1, 2013, the Step 8 rate shall be increased by $25 per month to $75 a month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2013. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2013, the Step 8 rate shall be increased by $25 per month to $100 a month. Employees whose salaries are red-circled above the maximum Step rate continue to receive all applicable general increases and any other adjustments (except the longevity pay) provided for in the Agreement. For these employees, the longevity pay shall be limited to the amount that would increase the employee's salary to the amount that is equal to that of an employee on the maximum Step rate with the same number of years of continuous and creditable service. Employees receiving the longevity pay shall continue to receive the

longevity pay as long as they remain in the same or successor classification as a result of a reclassification or reevaluation. Employees who are eligible for the increase provided for longevity pay on or before January 1, 2002, shall continue to receive longevity pay after being placed on Step 8 while they remain in the same or lower pay grade.

## Effective July 1, 2014
## Bargaining Unit: RC-028

| Pay Grade | Pay Plan Code | STEPS 1c | 1b | 1a | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 03.5 | B | 2636 | 2721 | 2809 | 2896 | 2967 | 3042 | 3118 | 3190 | 3271 | 3409 | 3543 |
| 03.5 | Q | 2738 | 2827 | 2917 | 3008 | 3082 | 3165 | 3241 | 3314 | 3398 | 3542 | 3685 |
| 03.5 | S | 2804 | 2896 | 2988 | 3080 | 3162 | 3240 | 3317 | 3388 | 3473 | 3620 | 3765 |
| 04 | B | 2636 | 2721 | 2809 | 2896 | 2972 | 3053 | 3120 | 3207 | 3279 | 3418 | 3557 |
| 04 | Q | 2738 | 2827 | 2917 | 3008 | 3087 | 3169 | 3243 | 3334 | 3409 | 3554 | 3696 |
| 04 | S | 2804 | 2896 | 2988 | 3080 | 3165 | 3244 | 3321 | 3411 | 3483 | 3628 | 3775 |
| 06 | B | 2782 | 2874 | 2966 | 3058 | 3135 | 3220 | 3310 | 3394 | 3489 | 3636 | 3781 |
| 06 | Q | 2889 | 2982 | 3078 | 3173 | 3259 | 3349 | 3443 | 3532 | 3626 | 3781 | 3933 |
| 06 | S | 2954 | 3052 | 3149 | 3246 | 3335 | 3421 | 3520 | 3609 | 3704 | 3860 | 4016 |
| 06H | B | 17.12 | 17.69 | 18.25 | 18.82 | 19.29 | 19.82 | 20.37 | 20.89 | 21.47 | 22.38 | 23.27 |
| 06H | Q | 17.78 | 18.35 | 18.94 | 19.53 | 20.06 | 20.61 | 21.19 | 21.74 | 22.31 | 23.27 | 24.20 |
| 06H | S | 18.18 | 18.78 | 19.38 | 19.98 | 20.52 | 21.05 | 21.66 | 22.21 | 22.79 | 23.75 | 24.71 |
| 07 | B | 2854 | 2948 | 3042 | 3135 | 3225 | 3320 | 3413 | 3504 | 3604 | 3767 | 3917 |
| 07 | Q | 2965 | 3063 | 3161 | 3259 | 3352 | 3452 | 3547 | 3645 | 3747 | 3922 | 4079 |
| 07 | S | 3035 | 3135 | 3235 | 3335 | 3428 | 3525 | 3623 | 3723 | 3821 | 4000 | 4159 |
| 08 | B | 2935 | 3031 | 3128 | 3225 | 3327 | 3424 | 3532 | 3628 | 3731 | 3908 | 4065 |
| 08 | Q | 3051 | 3152 | 3252 | 3352 | 3462 | 3560 | 3676 | 3774 | 3888 | 4070 | 4234 |
| 08 | S | 3119 | 3222 | 3325 | 3428 | 3533 | 3636 | 3753 | 3855 | 3965 | 4148 | 4314 |

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| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 09 | B | 3027 | 3127 | 3227 | 3327 | 3430 | 3539 | 3649 | 3766 | 3877 | 4061 | 4223 |
| 09 | Q | 3151 | 3254 | 3358 | 3462 | 3568 | 3683 | 3796 | 3920 | 4037 | 4230 | 4401 |
| 09 | S | 3215 | 3321 | 3427 | 3533 | 3641 | 3759 | 3874 | 3999 | 4116 | 4311 | 4484 |
| 09.5 | B | 3102 | 3204 | 3307 | 3409 | 3514 | 3630 | 3745 | 3871 | 3984 | 4178 | 4344 |
| 09.5 | Q | 3224 | 3330 | 3436 | 3542 | 3654 | 3777 | 3900 | 4034 | 4148 | 4355 | 4530 |
| 09.5 | S | 3294 | 3402 | 3512 | 3620 | 3729 | 3857 | 3976 | 4113 | 4229 | 4439 | 4617 |
| 10 | B | 3124 | 3227 | 3330 | 3433 | 3559 | 3664 | 3785 | 3905 | 4025 | 4231 | 4402 |
| 10 | Q | 3250 | 3358 | 3465 | 3572 | 3702 | 3814 | 3944 | 4067 | 4195 | 4418 | 4594 |
| 10 | S | 3318 | 3427 | 3536 | 3645 | 3776 | 3891 | 4020 | 4144 | 4280 | 4500 | 4679 |
| 10.5 | B | 3226 | 3333 | 3439 | 3546 | 3676 | 3796 | 3929 | 4057 | 4189 | 4441 | 4621 |
| 10.5 | Q | 3357 | 3467 | 3578 | 3688 | 3827 | 3957 | 4091 | 4228 | 4369 | 4640 | 4825 |
| 10.5 | S | 3426 | 3539 | 3652 | 3765 | 3905 | 4033 | 4170 | 4308 | 4451 | 4722 | 4910 |
| 11 | B | 3240 | 3347 | 3453 | 3560 | 3681 | 3800 | 3938 | 4067 | 4194 | 4416 | 4592 |
| 11 | Q | 3371 | 3481 | 3592 | 3704 | 3836 | 3961 | 4102 | 4240 | 4373 | 4610 | 4793 |
| 11 | S | 3436 | 3550 | 3663 | 3777 | 3910 | 4036 | 4181 | 4319 | 4456 | 4692 | 4879 |
| 11.5 | B | 3319 | 3428 | 3537 | 3647 | 3772 | 3890 | 4023 | 4159 | 4302 | 4537 | 4720 |
| 11.5 | Q | 3453 | 3567 | 3681 | 3794 | 3929 | 4053 | 4191 | 4336 | 4491 | 4736 | 4927 |
| 11.5 | S | 3520 | 3636 | 3752 | 3868 | 4005 | 4131 | 4275 | 4422 | 4579 | 4828 | 5021 |
| 12 | B | 3371 | 3481 | 3592 | 3704 | 3840 | 3965 | 4114 | 4248 | 4405 | 4641 | 4826 |
| 12 | Q | 3508 | 3625 | 3740 | 3856 | 3998 | 4130 | 4289 | 4435 | 4595 | 4846 | 5041 |
| 12 | S | 3577 | 3694 | 3813 | 3931 | 4074 | 4208 | 4371 | 4520 | 4681 | 4933 | 5132 |
| 12.5 | B | 3450 | 3564 | 3678 | 3791 | 3932 | 4068 | 4224 | 4368 | 4511 | 4758 | 4948 |
| 12.5 | Q | 3593 | 3712 | 3831 | 3949 | 4096 | 4242 | 4405 | 4561 | 4709 | 4975 | 5169 |
| 12.5 | S | 3663 | 3784 | 3905 | 4025 | 4176 | 4321 | 4491 | 4646 | 4793 | 5060 | 5261 |
| 13 | B | 3498 | 3612 | 3728 | 3843 | 3984 | 4136 | 4290 | 4446 | 4614 | 4871 | 5063 |
| 13 | Q | 3642 | 3762 | 3883 | 4002 | 4148 | 4312 | 4481 | 4645 | 4816 | 5090 | 5294 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13 | S | 3711 | 3834 | 3956 | 4078 | 4229 | 4396 | 4567 | 4727 | 4902 | 5178 | 5385 |
| 14 | B | 3647 | 3767 | 3887 | 4008 | 4159 | 4321 | 4511 | 4675 | 4852 | 5137 | 5342 |
| 14 | Q | 3803 | 3928 | 4053 | 4178 | 4336 | 4515 | 4709 | 4886 | 5073 | 5367 | 5580 |
| 14 | S | 3872 | 4000 | 4127 | 4255 | 4422 | 4594 | 4793 | 4973 | 5159 | 5453 | 5668 |
| 15 | B | 3792 | 3917 | 4042 | 4167 | 4351 | 4530 | 4706 | 4898 | 5082 | 5388 | 5601 |
| 15 | Q | 3957 | 4087 | 4218 | 4348 | 4538 | 4727 | 4918 | 5121 | 5310 | 5626 | 5854 |
| 15 | S | 4029 | 4163 | 4295 | 4428 | 4623 | 4810 | 5004 | 5208 | 5396 | 5715 | 5943 |
| 16 | B | 3969 | 4099 | 4230 | 4362 | 4556 | 4758 | 4954 | 5162 | 5368 | 5685 | 5913 |
| 16 | Q | 4141 | 4278 | 4415 | 4550 | 4758 | 4975 | 5182 | 5395 | 5610 | 5944 | 6184 |
| 16 | S | 4221 | 4361 | 4498 | 4638 | 4843 | 5060 | 5269 | 5480 | 5699 | 6027 | 6267 |
| 17 | B | 4159 | 4295 | 4432 | 4570 | 4780 | 4999 | 5212 | 5423 | 5643 | 5979 | 6218 |
| 17 | Q | 4338 | 4481 | 4625 | 4767 | 4996 | 5226 | 5444 | 5665 | 5898 | 6248 | 6500 |
| 17 | S | 4417 | 4562 | 4708 | 4853 | 5085 | 5314 | 5534 | 5753 | 5982 | 6339 | 6591 |
| 18 | B | 4377 | 4522 | 4665 | 4809 | 5041 | 5274 | 5516 | 5740 | 5971 | 6326 | 6581 |
| 18 | Q | 4571 | 4722 | 4873 | 5024 | 5271 | 5515 | 5766 | 6001 | 6240 | 6615 | 6878 |
| 18 | S | 4646 | 4800 | 4953 | 5106 | 5355 | 5601 | 5853 | 6088 | 6330 | 6697 | 6967 |
| 19 | B | 4612 | 4764 | 4916 | 5067 | 5325 | 5577 | 5834 | 6083 | 6336 | 6722 | 6990 |
| 19 | Q | 4821 | 4980 | 5138 | 5297 | 5568 | 5825 | 6103 | 6357 | 6624 | 7023 | 7304 |
| 19 | S | 4901 | 5062 | 5224 | 5387 | 5656 | 5915 | 6189 | 6445 | 6711 | 7109 | 7393 |
| 21 | B | 5146 | 5315 | 5485 | 5655 | 5946 | 6233 | 6523 | 6820 | 7105 | 7548 | 7849 |
| 21 | Q | 5377 | 5555 | 5732 | 5910 | 6214 | 6513 | 6817 | 7129 | 7428 | 7889 | 8204 |
| 21 | S | 5457 | 5637 | 5817 | 5997 | 6299 | 6597 | 6906 | 7215 | 7511 | 7975 | 8293 |

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

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**Section 310.APPENDIX A Negotiated Rates of Pay**

**Section 310.TABLE W RC-062 (Technical Employees, AFSCME)**

| Title | Title Code | Bargaining Unit | Pay Grade |
|---|---|---|---|
| Accountant | 00130 | RC-062 | 14 |
| Accountant Advanced | 00133 | RC-062 | 16 |
| Accountant Supervisor | 00135 | RC-062 | 18 |
| Accounting and Fiscal Administration Career Trainee | 00140 | RC-062 | 12 |
| Activity Therapist | 00157 | RC-062 | 15 |
| Activity Therapist Coordinator | 00160 | RC-062 | 17 |
| Activity Therapist Supervisor | 00163 | RC-062 | 20 |
| Actuarial Assistant | 00187 | RC-062 | 16 |
| Actuarial Examiner | 00195 | RC-062 | 16 |
| Actuarial Examiner Trainee | 00196 | RC-062 | 13 |
| Actuarial Senior Examiner | 00197 | RC-062 | 19 |
| Actuary I | 00201 | RC-062 | 20 |
| Actuary II | 00202 | RC-062 | 24 |
| Agricultural Market News Assistant | 00804 | RC-062 | 12 |
| Agricultural Marketing Reporter | 00807 | RC-062 | 18 |
| Agricultural Marketing Representative | 00810 | RC-062 | 18 |
| Agriculture Land and Water Resource Specialist I | 00831 | RC-062 | 14 |
| Agriculture Land and Water Resource Specialist II | 00832 | RC-062 | 17 |
| Agriculture Land and Water Resource Specialist III | 00833 | RC-062 | 20 |
| Aircraft Pilot I | 00955 | RC-062 | 19 |
| Aircraft Pilot II | 00956 | RC-062 | 22 |
| Aircraft Pilot II – Dual Rating | 00957 | RC-062 | 23 |
| Appraisal Specialist I | 01251 | RC-062 | 14 |
| Appraisal Specialist II | 01252 | RC-062 | 16 |
| Appraisal Specialist III | 01253 | RC-062 | 18 |
| Arts Council Associate | 01523 | RC-062 | 12 |
| Arts Council Program Coordinator | 01526 | RC-062 | 18 |
| Arts Council Program Representative | 01527 | RC-062 | 15 |
| Assignment Coordinator | 01530 | RC-062 | 20 |
| Bank Examiner I | 04131 | RC-062 | 16 |
| Bank Examiner II | 04132 | RC-062 | 19 |
| Bank Examiner III | 04133 | RC-062 | 22 |
| Behavioral Analyst Associate | 04355 | RC-062 | 15 |

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| | | | |
|---|---|---|---|
| Behavioral Analyst I | 04351 | RC-062 | 17 |
| Behavioral Analyst II | 04352 | RC-062 | 19 |
| Business Administrative Specialist | 05810 | RC-062 | 16 |
| Business Manager | 05815 | RC-062 | 18 |
| Buyer | 05900 | RC-062 | 18 |
| Cancer Registrar I | 05951 | RC-062 | 14 |
| Cancer Registrar II | 05952 | RC-062 | 16 |
| Cancer Registrar III | 05953 | RC-062 | 20 |
| Cancer Registrar Assistant Manager | 05954 | RC-062 | 22 |
| Cancer Registrar Manager | 05955 | RC-062 | 24 |
| Capital Development Board Account Technician | 06515 | RC-062 | 11 |
| Capital Development Board Art in Architecture Technician | 06533 | RC-062 | 12 |
| Capital Development Board Construction Support Analyst | 06520 | RC-062 | 11 |
| Capital Development Board Project Technician | 06530 | RC-062 | 12 |
| Chemist I | 06941 | RC-062 | 16 |
| Chemist II | 06942 | RC-062 | 19 |
| Chemist III | 06943 | RC-062 | 21 |
| Child Protection Advanced Specialist | 07161 | RC-062 | 19 |
| Child Protection Associate Specialist | 07162 | RC-062 | 16 |
| Child Protection Specialist | 07163 | RC-062 | 18 |
| Child Support Specialist I | 07198 | RC-062 | 16 |
| Child Support Specialist II | 07199 | RC-062 | 17 |
| Child Support Specialist Trainee | 07200 | RC-062 | 12 |
| Child Welfare Associate Specialist | 07216 | RC-062 | 16 |
| Child Welfare Staff Development Coordinator I | 07201 | RC-062 | 17 |
| Child Welfare Staff Development Coordinator II | 07202 | RC-062 | 19 |
| Child Welfare Staff Development Coordinator III | 07203 | RC-062 | 20 |
| Child Welfare Staff Development Coordinator IV | 07204 | RC-062 | 22 |
| Children and Family Service Intern – Option I | 07241 | RC-062 | 12 |
| Children and Family Service Intern – Option II | 07242 | RC-062 | 15 |
| Clinical Laboratory Technologist I | 08220 | RC-062 | 18 |
| Clinical Laboratory Technologist II | 08221 | RC-062 | 19 |
| Clinical Laboratory Technologist Trainee | 08229 | RC-062 | 14 |
| Communications Systems Specialist | 08860 | RC-062 | 23 |
| Community Management Specialist I | 08891 | RC-062 | 15 |
| Community Management Specialist II | 08892 | RC-062 | 17 |
| Community Management Specialist III | 08893 | RC-062 | 19 |
| Community Planner I | 08901 | RC-062 | 15 |
| Community Planner II | 08902 | RC-062 | 17 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

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| | | | |
|---|---|---|---|
| Community Planner III | 08903 | RC-062 | 19 |
| Conservation Education Representative | 09300 | RC-062 | 12 |
| Conservation Grant Administrator I | 09311 | RC-062 | 18 |
| Conservation Grant Administrator II | 09312 | RC-062 | 20 |
| Conservation Grant Administrator III | 09313 | RC-062 | 22 |
| Construction Program Assistant | 09525 | RC-062 | 12 |
| Correctional Counselor I | 09661 | RC-062 | 15 |
| Correctional Counselor II | 09662 | RC-062 | 17 |
| Correctional Counselor III | 09663 | RC-062 | 19 |
| Corrections Apprehension Specialist | 09750 | RC-062 | 19 |
| Corrections Industries Marketing Representative | 09803 | RC-062 | 17 |
| Corrections Law Library Assistant | 09819 | RC-062 | 14 |
| Corrections Leisure Activities Specialist I | 09811 | RC-062 | 15 |
| Corrections Leisure Activities Specialist II | 09812 | RC-062 | 17 |
| Corrections Leisure Activities Specialist III | 09813 | RC-062 | 19 |
| Corrections Parole Agent | 09842 | RC-062 | 17 |
| Corrections Senior Parole Agent | 09844 | RC-062 | 19 |
| Criminal Intelligence Analyst I | 10161 | RC-062 | 18 |
| Criminal Intelligence Analyst II | 10162 | RC-062 | 20 |
| Criminal Intelligence Analyst Specialist | 10165 | RC-062 | 22 |
| Criminal Justice Specialist I | 10231 | RC-062 | 16 |
| Criminal Justice Specialist II | 10232 | RC-062 | 20 |
| Criminal Justice Specialist Trainee | 10236 | RC-062 | 13 |
| Curator of the Lincoln Collection | 10750 | RC-062 | 16 |
| Data Processing Supervisor I | 11435 | RC-062 | 11 |
| Data Processing Supervisor II | 11436 | RC-062 | 14 |
| Data Processing Supervisor III | 11437 | RC-062 | 18 |
| Day Care Licensing Representative I | 11471 | RC-062 | 16 |
| Developmental Disabilities Council Program Planner I | 12361 | RC-062 | 12 |
| Developmental Disabilities Council Program Planner II | 12362 | RC-062 | 16 |
| Developmental Disabilities Council Program Planner III | 12363 | RC-062 | 18 |
| Dietary Manager I | 12501 | RC-062 | 16 |
| Dietary Manager II | 12502 | RC-062 | 18 |
| Dietitian | 12510 | RC-062 | 15 |
| Disability Appeals Officer | 12530 | RC-062 | 22 |
| Disability Claims Adjudicator I | 12537 | RC-062 | 16 |
| Disability Claims Adjudicator II | 12538 | RC-062 | 18 |
| Disability Claims Adjudicator Trainee | 12539 | RC-062 | 13 |
| Disability Claims Analyst | 12540 | RC-062 | 21 |

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| | | | |
|---|---|---|---|
| Disability Claims Specialist | 12558 | RC-062 | 19 |
| Disaster Services Planner | 12585 | RC-062 | 19 |
| Document Examiner | 12640 | RC-062 | 22 |
| Economic Development Representative I | 12931 | RC-062 | 17 |
| Economic Development Representative II | 12932 | RC-062 | 19 |
| Educational Diagnostician | 12965 | RC-062 | 12 |
| Employment Security Field Office Supervisor | 13600 | RC-062 | 20 |
| Employment Security Manpower Representative I | 13621 | RC-062 | 12 |
| Employment Security Manpower Representative II | 13622 | RC-062 | 14 |
| Employment Security Program Representative | 13650 | RC-062 | 14 |
| Employment Security Program Representative – Intermittent | 13651 | RC-062 | 14H |
| Employment Security Service Representative | 13667 | RC-062 | 16 |
| Employment Security Service Representative (Intermittent) | 13667 | RC-062 | 16H |
| Employment Security Specialist I | 13671 | RC-062 | 14 |
| Employment Security Specialist II | 13672 | RC-062 | 16 |
| Employment Security Specialist III | 13673 | RC-062 | 19 |
| Employment Security Tax Auditor I | 13681 | RC-062 | 17 |
| Employment Security Tax Auditor II | 13682 | RC-062 | 19 |
| Energy and Natural Resources Specialist I | 13711 | RC-062 | 15 |
| Energy and Natural Resources Specialist II | 13712 | RC-062 | 17 |
| Energy and Natural Resources Specialist III | 13713 | RC-062 | 19 |
| Energy and Natural Resources Specialist Trainee | 13715 | RC-062 | 12 |
| Engineering Technician IV (Department of Public Health) | 13734 | RC-062 | 18 |
| Environmental Health Specialist I | 13768 | RC-062 | 14 |
| Environmental Health Specialist II | 13769 | RC-062 | 16 |
| Environmental Health Specialist III | 13770 | RC-062 | 18 |
| Environmental Protection Associate | 13785 | RC-062 | 12 |
| Environmental Protection Specialist I | 13821 | RC-062 | 14 |
| Environmental Protection Specialist II | 13822 | RC-062 | 16 |
| Environmental Protection Specialist III | 13823 | RC-062 | 18 |
| Environmental Protection Specialist IV | 13824 | RC-062 | 22 |
| Equal Pay Specialist | 13837 | RC-062 | 17 |
| Executive I | 13851 | RC-062 | 18 |
| Executive II | 13852 | RC-062 | 20 |
| Financial Institutions Examiner I | 14971 | RC-062 | 16 |
| Financial Institutions Examiner II | 14972 | RC-062 | 19 |
| Financial Institutions Examiner III | 14973 | RC-062 | 22 |
| Financial Institutions Examiner Trainee | 14978 | RC-062 | 13 |
| Firearms Eligibility Analyst I | 15371 | RC-062 | 13 |

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|---|---|---|---|
| Firearms Eligibility Analyst II | 15372 | RC-062 | 16 |
| Firearms Eligibility Analyst Trainee | 15375 | RC-062 | 11 |
| Fire Protection Specialist I | 15351 | RC-062 | 16 |
| Flight Safety Coordinator | 15640 | RC-062 | 22 |
| Forensic Scientist I | 15891 | RC-062 | 18 |
| Forensic Scientist II | 15892 | RC-062 | 20 |
| Forensic Scientist III | 15893 | RC-062 | 22 |
| Forensic Scientist Trainee | 15897 | RC-062 | 15 |
| Gaming Licensing Analyst | 17171 | RC-062 | 13 |
| Gaming Operations Supervisor | 17181 | RC-062 | 26 |
| Gaming Senior Special Agent | 17191 | RC-062 | 23 |
| Gaming Shift Supervisor | 17187 | RC-062 | 24 |
| Gaming Special Agent | 17192 | RC-062 | 19 |
| Gaming Special Agent Trainee | 17195 | RC-062 | 14 |
| Gaming Unit Supervisor | 17201 | RC-062 | 26 |
| Guardianship Representative | 17710 | RC-062 | 17 |
| Habilitation Program Coordinator | 17960 | RC-062 | 17 |
| Handicapped Services Representative I | 17981 | RC-062 | 11 |
| Health Facilities Surveyor I | 18011 | RC-062 | 16 |
| Health Facilities Surveyor II | 18012 | RC-062 | 19 |
| Health Facilities Surveyor III | 18013 | RC-062 | 20 |
| Health Information Administrator | 18041 | RC-062 | 15 |
| Health Services Investigator I – Opt. A | 18181 | RC-062 | 19 |
| Health Services Investigator I – Opt. B | 18182 | RC-062 | 20 |
| Health Services Investigator II – Opt. A | 18185 | RC-062 | 22 |
| Health Services Investigator II – Opt. B | 18186 | RC-062 | 22 |
| Health Services Investigator II – Opt. C | 18187 | RC-062 | 25 |
| Health Services Investigator II – Opt. D | 18188 | RC-062 | 25 |
| Historical Documents Conservator I | 18981 | RC-062 | 13 |
| Historical Exhibits Designer | 18985 | RC-062 | 15 |
| Historical Research Editor II | 19002 | RC-062 | 14 |
| Human Relations Representative | 19670 | RC-062 | 16 |
| Human Resources Representative | 19692 | RC-062 | 17 |
| Human Resources Specialist | 19693 | RC-062 | 20 |
| Human Rights Investigator I | 19774 | RC-062 | 16 |
| Human Rights Investigator II | 19775 | RC-062 | 18 |
| Human Rights Investigator III | 19776 | RC-062 | 19 |
| Human Rights Mediator | 19771 | RC-062 | 17 |
| Human Rights Specialist I | 19778 | RC-062 | 14 |

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|---|---|---|---|
| Human Rights Specialist II | 19779 | RC-062 | 16 |
| Human Rights Specialist III | 19780 | RC-062 | 18 |
| Human Services Casework Manager | 19788 | RC-062 | 20 |
| Human Services Caseworker | 19785 | RC-062 | 16 |
| Human Services Grants Coordinator I | 19791 | RC-062 | 14 |
| Human Services Grants Coordinator II | 19792 | RC-062 | 17 |
| Human Services Grants Coordinator III | 19793 | RC-062 | 20 |
| Human Services Grants Coordinator Trainee | 19796 | RC-062 | 12 |
| Human Services Sign Language Interpreter | 19810 | RC-062 | 16 |
| Iconographer | 19880 | RC-062 | 12 |
| Industrial and Community Development Representative I | 21051 | RC-062 | 17 |
| Industrial and Community Development Representative II | 21052 | RC-062 | 19 |
| Industrial Services Consultant I | 21121 | RC-062 | 14 |
| Industrial Services Consultant II | 21122 | RC-062 | 16 |
| Industrial Services Consultant Trainee | 21125 | RC-062 | 11 |
| Industrial Services Hygienist | 21127 | RC-062 | 19 |
| Industrial Services Hygienist Technician | 21130 | RC-062 | 16 |
| Industrial Services Hygienist Trainee | 21133 | RC-062 | 12 |
| Information Technology/Communication Systems Specialist I | 21216 | RC-062 | 19 |
| Information Technology/Communication Systems Specialist II | 21217 | RC-062 | 24 |
| Instrument Designer | 21500 | RC-062 | 18 |
| Insurance Analyst III | 21563 | RC-062 | 14 |
| Insurance Analyst IV | 21564 | RC-062 | 16 |
| Insurance Company Claims Examiner II | 21602 | RC-062 | 19 |
| Insurance Company Field Staff Examiner | 21608 | RC-062 | 16 |
| Insurance Company Financial Examiner Trainee | 21610 | RC-062 | 13 |
| Insurance Performance Examiner I | 21671 | RC-062 | 14 |
| Insurance Performance Examiner II | 21672 | RC-062 | 17 |
| Insurance Performance Examiner III | 21673 | RC-062 | 20 |
| Intermittent Unemployment Insurance Representative | 21689 | RC-062 | 12H |
| Internal Auditor I | 21721 | RC-062 | 17 |
| Internal Security Investigator I, not Department of Corrections | 21731 | RC-062 | 18 |
| Internal Security Investigator II, not Department of Corrections | 21732 | RC-062 | 21 |
| International Marketing Representative I, Department of Agriculture | 21761 | RC-062 | 14 |
| Juvenile Justice Youth and Family Specialist, Option 1 | 21991 | RC-062 | 18 |
| Juvenile Justice Youth and Family Specialist, Option 2 | 21992 | RC-062 | 20 |
| KidCare Supervisor | 22003 | RC-062 | 20 |
| Labor Conciliator | 22750 | RC-062 | 20 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

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|---|---|---|---|
| Laboratory Equipment Specialist | 22990 | RC-062 | 18 |
| Laboratory Quality Specialist I | 23021 | RC-062 | 19 |
| Laboratory Quality Specialist II | 23022 | RC-062 | 21 |
| Laboratory Research Specialist I | 23027 | RC-062 | 19 |
| Laboratory Research Specialist II | 23028 | RC-062 | 21 |
| Land Acquisition Agent I | 23091 | RC-062 | 15 |
| Land Acquisition Agent II | 23092 | RC-062 | 18 |
| Land Acquisition Agent III | 23093 | RC-062 | 21 |
| Land Reclamation Specialist I | 23131 | RC-062 | 14 |
| Land Reclamation Specialist II | 23132 | RC-062 | 17 |
| Liability Claims Adjuster I | 23371 | RC-062 | 14 |
| Liability Claims Adjuster II | 23372 | RC-062 | 18 |
| Library Associate | 23430 | RC-062 | 12 |
| Life Sciences Career Trainee | 23600 | RC-062 | 12 |
| Liquor Control Special Agent II | 23752 | RC-062 | 15 |
| Local Historical Services Representative | 24000 | RC-062 | 17 |
| Local Housing Advisor I | 24031 | RC-062 | 14 |
| Local Housing Advisor II | 24032 | RC-062 | 16 |
| Local Housing Advisor III | 24033 | RC-062 | 18 |
| Local Revenue and Fiscal Advisor I | 24101 | RC-062 | 15 |
| Local Revenue and Fiscal Advisor II | 24102 | RC-062 | 17 |
| Local Revenue and Fiscal Advisor III | 24103 | RC-062 | 19 |
| Lottery Regional Coordinator | 24504 | RC-062 | 19 |
| Lottery Sales Representative | 24515 | RC-062 | 16 |
| Management Operations Analyst I | 25541 | RC-062 | 18 |
| Management Operations Analyst II | 25542 | RC-062 | 20 |
| Manpower Planner I | 25591 | RC-062 | 14 |
| Manpower Planner II | 25592 | RC-062 | 17 |
| Manpower Planner III | 25593 | RC-062 | 20 |
| Manpower Planner Trainee | 25597 | RC-062 | 12 |
| Medical Assistance Consultant I | 26501 | RC-062 | 13 |
| Medical Assistance Consultant II | 26502 | RC-062 | 16 |
| Medical Assistance Consultant III | 26503 | RC-062 | 19 |
| Mental Health Administrator I | 26811 | RC-062 | 18 |
| Mental Health Administrator II | 26812 | RC-062 | 20 |
| Mental Health Administrator Trainee | 26817 | RC-062 | 16 |
| Mental Health Recovery Support Specialist I | 26921 | RC-062 | 17 |
| Mental Health Recovery Support Specialist II | 26922 | RC-062 | 18 |
| Mental Health Specialist I | 26924 | RC-062 | 12 |

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|---|---|---|---|
| Mental Health Specialist II | 26925 | RC-062 | 14 |
| Mental Health Specialist III | 26926 | RC-062 | 16 |
| Mental Health Specialist Trainee | 26928 | RC-062 | 11 |
| Meteorologist | 27120 | RC-062 | 18 |
| Methods and Procedures Advisor I | 27131 | RC-062 | 14 |
| Methods and Procedures Advisor II | 27132 | RC-062 | 16 |
| Methods and Procedures Advisor III | 27133 | RC-062 | 20 |
| Methods and Procedures Career Associate I | 27135 | RC-062 | 11 |
| Methods and Procedures Career Associate II | 27136 | RC-062 | 12 |
| Methods and Procedures Career Associate Trainee | 27137 | RC-062 | 09 |
| Metrologist Associate | 27146 | RC-062 | 15 |
| Microbiologist I | 27151 | RC-062 | 16 |
| Microbiologist II | 27152 | RC-062 | 19 |
| Museum Theater Systems Technician (Historic Preservation Agency) | 28700 | RC-062 | 15 |
| Natural Resources Advanced Specialist | 28833 | RC-062 | 20 |
| Natural Resources Coordinator | 28831 | RC-062 | 15 |
| Natural Resources Specialist | 28832 | RC-062 | 18 |
| Oral Health Consultant | 30317 | RC-062 | 18 |
| Paralegal Assistant | 30860 | RC-062 | 14 |
| Pension and Death Benefits Technician I | 30961 | RC-062 | 12 |
| Pension and Death Benefits Technician II | 30962 | RC-062 | 19 |
| Plumbing Consultant (Department of Public Health) | 32910 | RC-062 | 22 |
| Police Training Specialist | 32990 | RC-062 | 17 |
| Private Secretary I | 34201 | RC-062 | 16 |
| Program Integrity Auditor I | 34631 | RC-062 | 16 |
| Program Integrity Auditor II | 34632 | RC-062 | 19 |
| Program Integrity Auditor Trainee | 34635 | RC-062 | 12 |
| Property Consultant | 34900 | RC-062 | 15 |
| Public Aid Investigator | 35870 | RC-062 | 19 |
| Public Aid Investigator Trainee | 35874 | RC-062 | 14 |
| Public Aid Lead Casework Specialist | 35880 | RC-062 | 17 |
| Public Aid Program Quality Analyst | 35890 | RC-062 | 19 |
| Public Aid Quality Control Reviewer | 35892 | RC-062 | 17 |
| Public Aid Quality Control Supervisor | 35900 | RC-062 | 19 |
| Public Aid Staff Development Specialist I | 36071 | RC-062 | 15 |
| Public Aid Staff Development Specialist II | 36072 | RC-062 | 17 |
| Public Health Educator Associate | 36434 | RC-062 | 14 |
| Public Health Program Specialist I | 36611 | RC-062 | 14 |

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|---|---|---|---|
| Public Health Program Specialist II | 36612 | RC-062 | 16 |
| Public Health Program Specialist III | 36613 | RC-062 | 19 |
| Public Health Program Specialist Trainee | 36615 | RC-062 | 12 |
| Public Information Coordinator | 36750 | RC-062 | 18 |
| ~~Public Information Officer I~~ | ~~37001~~ | ~~RC-062~~ | ~~12~~ |
| ~~Public Information Officer II~~ | ~~37002~~ | ~~RC-062~~ | ~~14~~ |
| Public Information Officer III | 37003 | RC-062 | 19 |
| Public Information Officer IV | 37004 | RC-062 | 21 |
| Public Safety Drug Screening Specialist | 37006 | RC-062 | 17 |
| Public Safety Inspector | 37007 | RC-062 | 16 |
| Public Safety Inspector Trainee | 37010 | RC-062 | 10 |
| Public Service Administrator, Option 8Z | 37015 | RC-062 | 19 |
| Public Service Administrator, Options 2, 6, 7 Gaming Board and Departments of Healthcare and Family Services and Revenue, 8C, 9A and 9B | 37015 | RC-062 | 24 |
| Public Service Administrator, Options 8B and 8Y | 37015 | RC-062 | 23 |
| Railroad Safety Specialist I | 37601 | RC-062 | 19 |
| Railroad Safety Specialist II | 37602 | RC-062 | 21 |
| Railroad Safety Specialist III | 37603 | RC-062 | 23 |
| Railroad Safety Specialist IV | 37604 | RC-062 | 25 |
| Real Estate Investigator | 37730 | RC-062 | 19 |
| Real Estate Professions Examiner | 37760 | RC-062 | 22 |
| Recreation Worker I | 38001 | RC-062 | 12 |
| Recreation Worker II | 38002 | RC-062 | 14 |
| Rehabilitation Counselor | 38145 | RC-062 | 17 |
| Rehabilitation Counselor Senior | 38158 | RC-062 | 19 |
| Rehabilitation Counselor Trainee | 38159 | RC-062 | 15 |
| Rehabilitation Services Advisor I | 38176 | RC-062 | 20 |
| Rehabilitation Workshop Supervisor I | 38194 | RC-062 | 12 |
| Rehabilitation Workshop Supervisor II | 38195 | RC-062 | 14 |
| Rehabilitation Workshop Supervisor III | 38196 | RC-062 | 16 |
| Reimbursement Officer I | 38199 | RC-062 | 14 |
| Reimbursement Officer II | 38200 | RC-062 | 16 |
| Research Economist | 38209 | RC-062 | 18 |
| Research Scientist I | 38231 | RC-062 | 13 |
| Research Scientist II | 38232 | RC-062 | 16 |
| Research Scientist III | 38233 | RC-062 | 20 |
| Residential Services Supervisor | 38280 | RC-062 | 15 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | | |
|---|---|---|---|
| Resource Planner I | 38281 | RC-062 | 17 |
| Resource Planner II | 38282 | RC-062 | 19 |
| Resource Planner III | 38283 | RC-062 | 22 |
| Retirement Benefits Representative (State Retirement Systems) | 38313 | RC-062 | 12 |
| Retirement Benefits Representative Supervisor (State Retirement Systems) | 38314 | RC-062 | 14 |
| Retirement Benefits Representative Trainee (State Retirement Systems) | 38316 | RC-062 | 10 |
| Retirement System Disability Specialist | 38310 | RC-062 | 19 |
| Revenue Audit Supervisor | 38369 | RC-062 | 25 |
| Revenue Audit Supervisor (states other than IL and not assigned to RC-062-29 – Hired prior to April 1, 2013) | 38369 | RC-062 | 27 |
| Revenue Audit Supervisor (See Note – Hired prior to April 1, 2013) | 38369 | RC-062 | 29 |
| Revenue Auditor I | 38371 | RC-062 | 16 |
| Revenue Auditor I (states other than IL and not assigned to RC-062-21 – Hired prior to April 1, 2013) | 38371 | RC-062 | 19 |
| Revenue Auditor I (See Note – Hired prior to April 1, 2013) | 38371 | RC-062 | 21 |
| Revenue Auditor II | 38372 | RC-062 | 19 |
| Revenue Auditor II (states other than IL and not assigned to RC-062-24 – Hired prior to April 1, 2013) | 38372 | RC-062 | 22 |
| Revenue Auditor II (See Note – Hired prior to April 1, 2013) | 38372 | RC-062 | 24 |
| Revenue Auditor III | 38373 | RC-062 | 22 |
| Revenue Auditor III (states other than IL and not assigned to RC-062-26 – Hired prior to April 1, 2013) | 38373 | RC-062 | 24 |
| Revenue Auditor III (See Note – Hired prior to April 1, 2013) | 38373 | RC-062 | 26 |
| Revenue Auditor Trainee | 38375 | RC-062 | 12 |
| Revenue Auditor Trainee (states other than IL and not assigned to RC-062-15 – Hired prior to April 1, 2013) | 38375 | RC-062 | 13 |
| Revenue Auditor Trainee (See Note – Hired prior to April 1, 2013) | 38375 | RC-062 | 15 |
| Revenue Collection Officer I | 38401 | RC-062 | 15 |
| Revenue Collection Officer II | 38402 | RC-062 | 17 |
| Revenue Collection Officer III | 38403 | RC-062 | 19 |
| Revenue Collection Officer Trainee | 38405 | RC-062 | 12 |
| Revenue Computer Audit Specialist | 38425 | RC-062 | 23 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | | |
|---|---|---|---|
| Revenue Computer Audit Specialist (states other than IL and not assigned to RC-062-27 – Hired prior to April 1, 2013) | 38425 | RC-062 | 25 |
| Revenue Computer Audit Specialist (See Note – Hired prior to April 1, 2013) | 38425 | RC-062 | 27 |
| Revenue Senior Special Agent | 38557 | RC-062 | 23 |
| Revenue Special Agent | 38558 | RC-062 | 19 |
| Revenue Special Agent Trainee | 38565 | RC-062 | 14 |
| Revenue Tax Specialist I | 38571 | RC-062 | 12 |
| Revenue Tax Specialist II (IL) | 38572 | RC-062 | 14 |
| Revenue Tax Specialist II (states other than IL, CA or NJ) | 38572 | RC-062 | 17 |
| Revenue Tax Specialist II (CA or NJ) | 38572 | RC-062 | 19 |
| Revenue Tax Specialist III | 38573 | RC-062 | 17 |
| Revenue Tax Specialist Trainee | 38575 | RC-062 | 10 |
| Senior Public Service Administrator, Option 7 Gaming Board and Department of Revenue | 40070 | RC-062 | 26 |
| Sex Offender Therapist I | 40531 | RC-062 | 17 |
| Sex Offender Therapist II | 40532 | RC-062 | 19 |
| Site Assistant Superintendent I | 41071 | RC-062 | 15 |
| Site Assistant Superintendent II | 41072 | RC-062 | 17 |
| Site Interpretive Coordinator | 41093 | RC-062 | 13 |
| Site Services Specialist I | 41117 | RC-062 | 15 |
| Site Services Specialist II | 41118 | RC-062 | 17 |
| Social Service Consultant I | 41301 | RC-062 | 18 |
| Social Service Consultant II | 41302 | RC-062 | 19 |
| Social Service Program Planner I | 41311 | RC-062 | 15 |
| Social Service Program Planner II | 41312 | RC-062 | 17 |
| Social Service Program Planner III | 41313 | RC-062 | 20 |
| Social Service Program Planner IV | 41314 | RC-062 | 22 |
| Social Services Career Trainee | 41320 | RC-062 | 12 |
| Social Worker I | 41411 | RC-062 | 17 |
| Staff Development Specialist I | 41771 | RC-062 | 18 |
| Staff Development Technician I | 41781 | RC-062 | 12 |
| Staff Development Technician II | 41782 | RC-062 | 15 |
| State Mine Inspector | 42230 | RC-062 | 19 |
| State Mine Inspector-at-Large | 42240 | RC-062 | 21 |
| State Police Field Specialist I | 42001 | RC-062 | 18 |
| State Police Field Specialist II | 42002 | RC-062 | 20 |

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

| | | | |
|---|---|---|---|
| Statistical Research Specialist I | 42741 | RC-062 | 12 |
| Statistical Research Specialist II | 42742 | RC-062 | 14 |
| Statistical Research Specialist III | 42743 | RC-062 | 17 |
| Storage Tank Safety Specialist | 43005 | RC-062 | 18 |
| Telecommunications Specialist | 45295 | RC-062 | 15 |
| Telecommunications Systems Analyst | 45308 | RC-062 | 17 |
| Telecommunications Systems Technician I | 45312 | RC-062 | 10 |
| Telecommunications Systems Technician II | 45313 | RC-062 | 13 |
| Terrorism Research Specialist I | 45371 | RC-062 | 18 |
| Terrorism Research Specialist II | 45372 | RC-062 | 20 |
| Terrorism Research Specialist III | 45373 | RC-062 | 22 |
| Terrorism Research Specialist Trainee | 45375 | RC-062 | 14 |
| Unemployment Insurance Adjudicator I | 47001 | RC-062 | 11 |
| Unemployment Insurance Adjudicator II | 47002 | RC-062 | 13 |
| Unemployment Insurance Adjudicator III | 47003 | RC-062 | 15 |
| Unemployment Insurance Revenue Analyst I | 47081 | RC-062 | 15 |
| Unemployment Insurance Revenue Analyst II | 47082 | RC-062 | 17 |
| Unemployment Insurance Revenue Specialist | 47087 | RC-062 | 13 |
| Unemployment Insurance Special Agent | 47096 | RC-062 | 18 |
| Vehicle Emission Compliance Supervisor, Environmental Protection Agency | 47583 | RC-062 | 15 |
| Veterans Educational Specialist I | 47681 | RC-062 | 15 |
| Veterans Educational Specialist II | 47682 | RC-062 | 17 |
| Veterans Educational Specialist III | 47683 | RC-062 | 21 |
| Veterans Employment Representative I | 47701 | RC-062 | 14 |
| Veterans Employment Representative II | 47702 | RC-062 | 16 |
| Volunteer Services Coordinator I | 48481 | RC-062 | 13 |
| Volunteer Services Coordinator II | 48482 | RC-062 | 16 |
| Volunteer Services Coordinator III | 48483 | RC-062 | 18 |
| Wage Claims Specialist | 48770 | RC-062 | 09 |
| Weatherization Specialist I | 49101 | RC-062 | 14 |
| Weatherization Specialist II | 49102 | RC-062 | 17 |
| Weatherization Specialist III | 49103 | RC-062 | 20 |
| Weatherization Specialist Trainee | 49105 | RC-062 | 12 |
| Workers Compensation Insurance Compliance Investigator | 49640 | RC-062 | 20 |

NOTES: Shift Differential Pay – Employees shall be paid a shift differential of $0.80 per hour in addition to their base salary rate for all hours worked if their normal work schedule for that day provides that they are scheduled to work and they work ½

or more of the work hours before 7 a.m. or after 3 p.m. The payment shall be for all paid time. Incumbents who currently receive a percentage shift differential providing more than the cents per hour indicated in this Note based on the base rate of pay prior to the effective date shall have that percentage converted to the cents per hour equivalent rounded to the nearest cent and shall continue to receive the higher cents per hour rate. This provision shall not apply to employees who, because of "flex-time" scheduling made at their request, are scheduled and work hours that would otherwise qualify them for premium pay under this provision.

Option Clarification – The positions allocated to the Public Service Administrator title that are assigned to a negotiated RC-062 pay grade have the following Options: 2; 6; 7; 8B; 8C; 8Y; 8Z; 9A; and 9B. The positions allocated to the Senior Public Service Administrator title that are assigned to a negotiated RC-062 pay grade have the Option 7. See the definition of option in Section 310.50.

Longevity Pay – Effective January 1, 2002, the Step 8 rate shall be increased by $25 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 7 in the same or higher pay grade on or before January 1, 2002. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 7 in the same or higher pay grade on or before January 1, 2002, the Step 8 rate shall be increased by $50 per month. For employees not eligible for longevity pay on or before January 1, 2002, the Step 8 rate shall be increased by $25 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade, the Step 8 rate shall be increased by $50 per month. Effective July 1, 2010, the Step 8 rate shall be increased by $50 per month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2010. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2010, the Step 8 rate shall be increased by $75 per month. Effective July 1, 2013, the Step 8 rate shall be increased by $25 per month to $75 a month for those employees who attain 10 years of continuous service and have three or more years of creditable service on Step 8

in the same or higher pay grade on or before July 1, 2013. For those employees who attain 15 years of continuous service and have three or more years of creditable service on Step 8 in the same or higher pay grade on or before July 1, 2013, the Step 8 rate shall be increased by $25 per month to $100 a month. Employees whose salaries are red-circled above the maximum Step rate continue to receive all applicable general increases and any other adjustments (except the longevity pay) provided for in the Agreement. For these employees, the longevity pay shall be limited to the amount that would increase the employee's salary to the amount that is equal to that of an employee on the maximum Step rate with the same number of years of continuous and creditable service. Employees receiving the longevity pay shall continue to receive the longevity pay as long as they remain in the same or successor classification as a result of a reclassification or reevaluation. Employees who are eligible for the increase provided for longevity pay on or before January 1, 2002, shall continue to receive longevity pay after being placed on Step 8 while they remain in the same or lower pay grade.

For the Revenue Tax Specialist II position classification title only – The pay grade assigned to the employee is based on the location of the position and the residence held by the employee. In the same position classification, the employee holding a position and residence outside the boundaries of the State of Illinois is assigned to a different pay grade than the pay grade assigned to the employee holding a position within the boundaries of the State of Illinois. The pay grade assigned to the employee holding a position located within the boundaries of the State of Illinois is the pay grade with the (IL) indication next to the position classification. The pay grade assigned to the employee holding the position located outside the boundaries of the State of Illinois is determined by the location of the employee's residence or position location (e.g., IL, CA or NJ or a state other than IL, CA or NJ). If the employee's residence moves to another state while the employee is in the same position located outside the boundaries of the State of Illinois, or moves into another position located outside the boundaries of the State of Illinois in the same position classification, the base salary may change depending on the location of the employee's new residence. In all cases, change in base salary shall be on a step for step basis (e.g., if the original base salary was on Step 5 in one pay grade, the new base salary will also be on Step 5 of the newly appropriate pay grade).

For the Revenue Audit Supervisor, Revenue Auditor I, II and III, Revenue Auditor Trainee, and Revenue Computer Audit Specialist position classification titles

only – Effective July 1, 2010, State employees appointed to positions allocated to the Revenue Audit Supervisor, Revenue Auditor I, II and III, Revenue Auditor Trainee, and Revenue Computer Audit Specialist classifications shall be assigned to the pay grades:

Revenue Audit Supervisor, RC-062-29
Revenue Auditor I, RC-062-21
Revenue Auditor II, RC-062-24
Revenue Auditor III, RC-062-26
Revenue Auditor Trainee, RC-062-15
Revenue Computer Audit Specialist, RC-062-27

if the employee lives in California, 50% or more of the employee's work is within a 200 mile radius of the Paramus NJ Illinois Department of Revenue office, or 50% or more of the employee's work is within the District of Columbia. This shall not apply to employees who are hired after April 1, 2013.

## Effective July 1, 2014
## Bargaining Unit: RC-062

| Pay Grade | Pay Plan Code | STEPS 1c | 1b | 1a | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9 | B | 3027 | 3127 | 3227 | 3327 | 3430 | 3539 | 3649 | 3766 | 3877 | 4061 | 4223 |
| 9 | Q | 3151 | 3254 | 3358 | 3462 | 3568 | 3683 | 3796 | 3920 | 4037 | 4230 | 4401 |
| 9 | S | 3215 | 3321 | 3427 | 3533 | 3641 | 3759 | 3874 | 3999 | 4116 | 4311 | 4484 |
| 10 | B | 3124 | 3227 | 3330 | 3433 | 3559 | 3664 | 3785 | 3905 | 4025 | 4231 | 4402 |
| 10 | Q | 3250 | 3358 | 3465 | 3572 | 3702 | 3814 | 3944 | 4067 | 4195 | 4418 | 4594 |
| 10 | S | 3318 | 3427 | 3536 | 3645 | 3776 | 3891 | 4020 | 4144 | 4280 | 4500 | 4679 |
| 11 | B | 3240 | 3347 | 3453 | 3560 | 3681 | 3800 | 3938 | 4067 | 4194 | 4416 | 4592 |
| 11 | Q | 3371 | 3481 | 3592 | 3704 | 3836 | 3961 | 4102 | 4240 | 4373 | 4610 | 4793 |
| 11 | S | 3436 | 3550 | 3663 | 3777 | 3910 | 4036 | 4181 | 4319 | 4456 | 4692 | 4879 |
| 12 | B | 3371 | 3481 | 3592 | 3704 | 3840 | 3965 | 4114 | 4248 | 4405 | 4641 | 4826 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 12 | Q | 3508 | 3625 | 3740 | 3856 | 3998 | 4130 | 4289 | 4435 | 4595 | 4846 | 5041 |
| 12 | S | 3577 | 3694 | 3813 | 3931 | 4074 | 4208 | 4371 | 4520 | 4681 | 4933 | 5132 |
| 12H | B | 20.74 | 21.42 | 22.10 | 22.79 | 23.63 | 24.40 | 25.32 | 26.14 | 27.11 | 28.56 | 29.70 |
| 12H | Q | 21.59 | 22.31 | 23.02 | 23.73 | 24.60 | 25.42 | 26.39 | 27.29 | 28.28 | 29.82 | 31.02 |
| 12H | S | 22.01 | 22.73 | 23.46 | 24.19 | 25.07 | 25.90 | 26.90 | 27.82 | 28.81 | 30.36 | 31.58 |
| 13 | B | 3498 | 3612 | 3728 | 3843 | 3984 | 4136 | 4290 | 4446 | 4614 | 4871 | 5063 |
| 13 | Q | 3642 | 3762 | 3883 | 4002 | 4148 | 4312 | 4481 | 4645 | 4816 | 5090 | 5294 |
| 13 | S | 3711 | 3834 | 3956 | 4078 | 4229 | 4396 | 4567 | 4727 | 4902 | 5178 | 5385 |
| 14 | B | 3647 | 3767 | 3887 | 4008 | 4159 | 4321 | 4511 | 4675 | 4852 | 5137 | 5342 |
| 14 | Q | 3803 | 3928 | 4053 | 4178 | 4336 | 4515 | 4709 | 4886 | 5073 | 5367 | 5580 |
| 14 | S | 3872 | 4000 | 4127 | 4255 | 4422 | 4594 | 4793 | 4973 | 5159 | 5453 | 5668 |
| 14H | B | 22.44 | 23.18 | 23.92 | 24.66 | 25.59 | 26.59 | 27.76 | 28.77 | 29.86 | 31.61 | 32.87 |
| 14H | Q | 23.40 | 24.17 | 24.94 | 25.71 | 26.68 | 27.78 | 28.98 | 30.07 | 31.22 | 33.03 | 34.34 |
| 14H | S | 23.83 | 24.62 | 25.40 | 26.18 | 27.21 | 28.27 | 29.50 | 30.60 | 31.75 | 33.56 | 34.88 |
| 15 | B | 3792 | 3917 | 4042 | 4167 | 4351 | 4530 | 4706 | 4898 | 5082 | 5388 | 5601 |
| 15 | Q | 3957 | 4087 | 4218 | 4348 | 4538 | 4727 | 4918 | 5121 | 5310 | 5626 | 5854 |
| 15 | S | 4029 | 4163 | 4295 | 4428 | 4623 | 4810 | 5004 | 5208 | 5396 | 5715 | 5943 |
| 16 | B | 3969 | 4099 | 4230 | 4362 | 4556 | 4758 | 4954 | 5162 | 5368 | 5685 | 5913 |
| 16 | Q | 4141 | 4278 | 4415 | 4550 | 4758 | 4975 | 5182 | 5395 | 5610 | 5944 | 6184 |
| 16 | S | 4221 | 4361 | 4498 | 4638 | 4843 | 5060 | 5269 | 5480 | 5699 | 6027 | 6267 |
| 16H | B | 24.42 | 25.22 | 26.03 | 26.84 | 28.04 | 29.28 | 30.49 | 31.77 | 33.03 | 34.98 | 36.39 |
| 16H | Q | 25.48 | 26.33 | 27.17 | 28.00 | 29.28 | 30.62 | 31.89 | 33.20 | 34.52 | 36.58 | 38.06 |
| 16H | S | 25.98 | 26.84 | 27.68 | 28.54 | 29.80 | 31.14 | 32.42 | 33.72 | 35.07 | 37.09 | 38.57 |
| 17 | B | 4159 | 4295 | 4432 | 4570 | 4780 | 4999 | 5212 | 5423 | 5643 | 5979 | 6218 |
| 17 | Q | 4338 | 4481 | 4625 | 4767 | 4996 | 5226 | 5444 | 5665 | 5898 | 6248 | 6500 |
| 17 | S | 4417 | 4562 | 4708 | 4853 | 5085 | 5314 | 5534 | 5753 | 5982 | 6339 | 6591 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 18 | B | 4377 | 4522 | 4665 | 4809 | 5041 | 5274 | 5516 | 5740 | 5971 | 6326 | 6581 |
| 18 | Q | 4571 | 4722 | 4873 | 5024 | 5271 | 5515 | 5766 | 6001 | 6240 | 6615 | 6878 |
| 18 | S | 4646 | 4800 | 4953 | 5106 | 5355 | 5601 | 5853 | 6088 | 6330 | 6697 | 6967 |
| 19 | B | 4612 | 4764 | 4916 | 5067 | 5325 | 5577 | 5834 | 6083 | 6336 | 6722 | 6990 |
| 19 | J | 4612 | 4764 | 4916 | 5067 | 5325 | 5577 | 5834 | 6083 | 6336 | 6722 | 6990 |
| 19 | Q | 4821 | 4980 | 5138 | 5297 | 5568 | 5825 | 6103 | 6357 | 6624 | 7023 | 7304 |
| 19 | S | 4901 | 5062 | 5224 | 5387 | 5656 | 5915 | 6189 | 6445 | 6711 | 7109 | 7393 |
| 20 | B | 4873 | 5033 | 5194 | 5354 | 5625 | 5885 | 6167 | 6435 | 6701 | 7108 | 7392 |
| 20 | Q | 5092 | 5259 | 5427 | 5596 | 5877 | 6155 | 6447 | 6724 | 7003 | 7432 | 7729 |
| 20 | S | 5172 | 5344 | 5514 | 5684 | 5965 | 6240 | 6532 | 6810 | 7090 | 7514 | 7815 |
| 21 | B | 5146 | 5315 | 5485 | 5655 | 5946 | 6233 | 6523 | 6820 | 7105 | 7548 | 7849 |
| 21 | U | 5146 | 5315 | 5485 | 5655 | 5946 | 6233 | 6523 | 6820 | 7105 | 7548 | 7849 |
| 21 | Q | 5377 | 5555 | 5732 | 5910 | 6214 | 6513 | 6817 | 7129 | 7428 | 7889 | 8204 |
| 21 | S | 5457 | 5637 | 5817 | 5997 | 6299 | 6597 | 6906 | 7215 | 7511 | 7975 | 8293 |
| 22 | B | 5441 | 5619 | 5799 | 5978 | 6290 | 6595 | 6908 | 7228 | 7529 | 7998 | 8318 |
| 22 | Q | 5683 | 5871 | 6058 | 6245 | 6573 | 6896 | 7219 | 7552 | 7870 | 8358 | 8689 |
| 22 | S | 5766 | 5957 | 6146 | 6336 | 6656 | 6982 | 7304 | 7641 | 7960 | 8445 | 8783 |
| 23 | B | 5770 | 5961 | 6151 | 6341 | 6677 | 7020 | 7352 | 7690 | 8023 | 8531 | 8873 |
| 23 | Q | 6033 | 6233 | 6432 | 6630 | 6980 | 7337 | 7682 | 8040 | 8387 | 8912 | 9268 |
| 23 | S | 6111 | 6313 | 6514 | 6716 | 7065 | 7424 | 7769 | 8124 | 8474 | 9000 | 9357 |
| 24 | B | 6141 | 6344 | 6546 | 6749 | 7107 | 7482 | 7838 | 8202 | 8570 | 9109 | 9472 |
| 24 | J | 6141 | 6344 | 6546 | 6749 | 7107 | 7482 | 7838 | 8202 | 8570 | 9109 | 9472 |
| 24 | Q | 6419 | 6630 | 6843 | 7054 | 7431 | 7816 | 8194 | 8567 | 8956 | 9519 | 9900 |
| 24 | S | 6499 | 6714 | 6928 | 7142 | 7513 | 7901 | 8277 | 8657 | 9044 | 9604 | 9988 |
| 25 | B | 6547 | 6763 | 6979 | 7194 | 7586 | 7988 | 8385 | 8783 | 9184 | 9773 | 10163 |
| 25 | J | 6547 | 6763 | 6979 | 7194 | 7586 | 7988 | 8385 | 8783 | 9184 | 9773 | 10163 |
| 25 | Q | 6838 | 7065 | 7289 | 7514 | 7927 | 8342 | 8766 | 9183 | 9598 | 10212 | 10622 |
| 25 | S | 6919 | 7147 | 7376 | 7603 | 8014 | 8430 | 8849 | 9266 | 9681 | 10299 | 10714 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26 | B | 6984 | 7214 | 7445 | 7676 | 8097 | 8527 | 8957 | 9375 | 9796 | 10427 | 10844 |
| 26 | U | 6984 | 7214 | 7445 | 7676 | 8097 | 8527 | 8957 | 9375 | 9796 | 10427 | 10844 |
| 26 | Q | 7323 | 7563 | 7805 | 8047 | 8482 | 8931 | 9382 | 9822 | 10259 | 10924 | 11361 |
| 26 | S | 7390 | 7634 | 7876 | 8120 | 8563 | 9018 | 9473 | 9914 | 10359 | 11032 | 11473 |
| 27 | B | 7456 | 7702 | 7949 | 8195 | 8641 | 9096 | 9556 | 10005 | 10455 | 11129 | 11576 |
| 27 | J | 7456 | 7702 | 7949 | 8195 | 8641 | 9096 | 9556 | 10005 | 10455 | 11129 | 11576 |
| 27 | U | 7456 | 7702 | 7949 | 8195 | 8641 | 9096 | 9556 | 10005 | 10455 | 11129 | 11576 |
| 27 | Q | 7794 | 8051 | 8308 | 8565 | 9031 | 9506 | 9992 | 10459 | 10928 | 11634 | 12100 |
| 28 | B | 7823 | 8081 | 8340 | 8598 | 9063 | 9544 | 10029 | 10499 | 10969 | 11679 | 12148 |
| 29 | U | 8211 | 8481 | 8752 | 9022 | 9513 | 10016 | 10523 | 11017 | 11511 | 12256 | 12745 |

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES

NOTICE OF ADOPTED AMENDMENTS

**Section 310.APPENDIX G Broad-Band Pay Range Classes Salary Schedule**

## Effective July 1, 2013

| Title | Title Code | Minimum Salary | Maximum Salary |
|---|---|---|---|
| Health Information Administrator | 18041 | 2674 | 6972 |
| Human Resources Representative | 19692 | 2324 | 5868 |
| Human Resources Specialist | 19693 | 2674 | 6972 |
| Public Service Administrator | 37015 | 3116 | 9765 |
| Residential Services Supervisor | 38280 | 2324 | 5868 |
| Senior Public Service Administrator | 40070 | 4295 | 12128 |

NOTE: The positions allocated to the Public Service Administrator and Senior Public Service Administrator titles~~title~~ that are assigned to the broad-banded salary range have~~ the following~~ options~~: 1; 2; 2B; 2C; 3; 6; 6B; 6C; 6D; 6F; 6G; 7; 8A; 8C; 8F; 8G; 8H; 8I; 8J; 8K; 8L; 8N; 8O; 8P; 8Q; 8R; 8S; 8T; 8U; 8V; 8W; and 8X~~. See the definition of option in Section 310.500.

(Source: Amended at 43 Ill. Reg. 8746, effective July 31, 2019)

ILLINOIS COMMERCE COMMISSION

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Qualifying Infrastructure Plant Surcharge

2) Code Citation: 83 Ill. Adm. Code 656

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 656.50 | Amendment |
| 656.70 | Amendment |

4) Statutory Authority: Implementing Section 9-220.2 and authorized by Section 10-101 of the Public Utilities Act [220 ILCS 5/9-220.2 and 10-101].

5) Effective Date of Rules: August 2, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? Yes

8) A copy of the adopted rules, including any material incorporated by reference, is on file in the Commission's Springfield office and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 42 Ill. Reg. 16789; September 21, 2018

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: No changes have been made.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? JCAR did not request that any changes be made.

13) Does this rulemaking replace any emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: Part 656 is applicable to water and sewer utilities that have effective Qualifying Infrastructure Plant ("QIP") surcharge riders and information sheets in effect and on file with the Commission. The amendments correct a technical error in the gross revenue conversion factor ("GRCF") found in Section 656.50 of the Part and update the reference in Section 656.70 to the Prospective Financial

ILLINOIS COMMERCE COMMISSION

NOTICE OF ADOPTED AMENDMENTS

Information Guide, a publication of the American Institute of Certified Public Accountants, which is used in the Part.

16) Questions or requests for information about these adopted rules shall be directed to:

Brian W. Allen
Office of General Counsel
Illinois Commerce Commission
527 East Capitol Avenue
Springfield IL 62701

217/558-2387

The full text of the Adopted Amendments begins on the next page:

ILLINOIS COMMERCE COMMISSION

NOTICE OF ADOPTED AMENDMENTS

TITLE 83: PUBLIC UTILITIES
CHAPTER I: ILLINOIS COMMERCE COMMISSION
SUBCHAPTER e: WATER AND SEWER UTILITIES

PART 656
QUALIFYING INFRASTRUCTURE PLANT SURCHARGE

Section
656.10 Applicability
656.20 Definitions
656.30 General Requirements
656.40 Qualifying Infrastructure Plant
656.50 Recoverable Qualifying Infrastructure Plant Costs
656.60 Determination of the Qualifying Infrastructure Plant Surcharge Percentage
656.70 Rider and Information Sheet Filings
656.80 Annual Reconciliation
656.90 Application for Qualifying Infrastructure Plant Surcharge Rider
656.100 Annual Internal Audit

AUTHORITY: Implementing Section 9-220.2 and authorized by Section 10-101 of the Public Utilities Act [220 ILCS 5/9-220.2 and 10-101].

SOURCE: Adopted at 25 Ill. Reg. 16258, effective December 19, 2001; amended at 40 Ill. Reg. 9467, effective July 1, 2016; amended at 43 Ill. Reg. 8843, effective August 2, 2019.

**Section 656.50 Recoverable Qualifying Infrastructure Plant Costs**

QIP costs shall include the pre-tax return on QIP and the net depreciation expense applicable to QIP.

a) The pre-tax return is calculated using the weighted cost of debt and weighted cost of equity determined in the utility's last rate case for the rate zone. The weighted cost of equity is multiplied by the gross revenue conversion factor (GRCF). The product is then added to the weighted cost of debt to obtain the pre-tax return. The pre-tax return is calculated using the following formulas:

$$GRCF = \frac{1}{\left(1 - (PPTRIT + SIT)\right) \times (1 - FIT)}$$

$$\cancel{GRCF = \frac{1}{(1 - PPTRIT)(1 - SIT)(1 - FIT)}}$$

$$PTR = ((WCCE + WCPE) \times GRCF) + WCLTD + WCSTD$$

Where:

| | | |
|---|---|---|
| GRCF | = | Gross Revenue Conversion Factor. |
| PPTRIT | = | Illinois Personal Property Tax Replacement Income Tax rate in effect at the time of the initial, annual or quarterly filing. |
| SIT | = | Illinois State income tax rate in effect at the time of the initial, annual or quarterly filing. |
| FIT | = | Federal income tax rate in effect at the time of the initial, annual or quarterly filing. |
| PTR | = | Pre-tax return. |
| WCCE | = | Weighted cost of common equity from the utility's last rate case for the rate zone. |
| WCPE | = | Weighted cost of preferred equity from the utility's last rate case for the rate zone. |
| WCLTD | = | Weighted cost of long term debt from the utility's last rate case for the rate zone. |
| WCSTD | = | Weighted cost of short term debt from the utility's last rate case for the rate zone. |

b) Net depreciation expense shall be calculated by applying the utility's approved depreciation rate to each category of QIP. The depreciation expense for QIP shall be reduced by the depreciation expense on the plant being replaced.

(Source: Amended at 43 Ill. Reg. 8843, effective August 2, 2019)

**Section 656.70 Rider and Information Sheet Filings**

a) A utility shall file a proposed QIP surcharge rider consistent with this Part pursuant to Section 9-201 of the Act. After a QIP surcharge rider is in effect, the QIP surcharge percentage shall be filed on an information sheet with supporting data no later than the 20th day of the month preceding the effective date of the QIP surcharge percentage. An information sheet with supporting data filed after that date, but prior to the effective date, shall be accepted only if it corrects an error or

errors from a timely filed information sheet for the same effective date. Any other information sheet with supporting data shall be accepted only if submitted as a special permission request to become effective on less than 45 days notice under the provisions of Section 9-201(a) of the Act.

b) For utilities electing annual prospective operation, a utility may file its initial information sheet with a QIP surcharge percentage for the initial operation year with an effective date of the first day of any month. The effective date of any subsequent information sheet with a QIP surcharge percentage is January 1 (and April 1 if the R component is modified). A utility may, at its option, file an information sheet modifying the QIP surcharge percentage, with an effective date of the first day of any month during the operation year, when necessary to recognize a material change in assumptions used in developing the QIP surcharge percentage (including, but not limited to, a change in depreciation rates). The utility shall also file an information sheet to implement a Commission-ordered O component.

c) For utilities electing quarterly historical operation, a new QIP surcharge percentage may become effective on April 1, July 1, October 1, and January 1 (with a new R component becoming effective, if required, on April 1). A utility may elect not to file an information sheet showing an increased QIP surcharge percentage for any quarter provided that the QIP costs that would have been reflected for that quarter are in excess of the level reflected in developing the QIP surcharge percentage in effect for the quarter are disregarded in calculating the R component and O component for the affected reconciliation year.

d) A utility electing annual prospective operation shall provide the following with the filing of each information sheet to become effective on January 1:

1) A calculation of the QIP surcharge percentage, PTR, and GRCF for each rate zone for which a QIP surcharge rider is in effect;

2) A schedule showing, for each rate zone for which a QIP surcharge rider is in effect, the amount of forecasted expenditures for QIP during the operation year by plant account;

3) A description, for each rate zone for which a QIP surcharge rider is in effect, of the projects included in each plant account by type of project;

4) A detailed description, for each rate zone for which a QIP surcharge rider is in effect, of individual QIP projects with a forecasted cost in excess of $100,000;

5) A detailed schedule showing the calculation of depreciation expense for each rate zone for which a QIP surcharge rider is in effect;

6) A detailed schedule showing the calculation of accumulated deferred income taxes associated with QIP for each rate zone for which a QIP surcharge rider is in effect; and

7) A statement verified by an officer of the utility that, in the belief of management:

A) The forecast used in developing the QIP surcharge percentage was prepared in accordance with the 2017~~2012~~ Prospective Financial Information Guide (April 1, 2017~~November 1, 2012~~) established by the American Institute of Certified Public Accountants, Inc., 1211 Avenue of the Americas, New York NY 10036-8775; and

B) The accounting treatment applied to events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they occur.

e) A utility electing quarterly historical operation shall submit with each information sheet:

1) A calculation of the QIP surcharge percentage, PTR and GRCF for each rate zone for which a QIP surcharge rider is in effect;

2) A detailed schedule, for each rate zone for which a QIP surcharge rider is in effect, providing the following information for each completed QIP eligible project whose cost has been transferred to utility plant with the closing of the QIP eligible project's work order:

A) Plant account number and title;

B) Category of project;

C) Project name;

D) Description of project;

E) Work order number;

F) Dollar amount in the month of closing; and

G) Month and year of closing;

3) A detailed schedule showing the calculation of depreciation expense for each rate zone for which a QIP surcharge rider is in effect; and

4) A detailed schedule showing the calculation of accumulated deferred income taxes associated with QIP for each rate zone for which a QIP surcharge rider is in effect.

(Source: Amended at 43 Ill. Reg. 8843, effective August 2, 2019)

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED RULES

1) Heading of the Part: Unclaimed Life Insurance Benefits

2) Code Citation: 50 Ill. Adm. Code 920

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 920.10 | New Section |
| 920.20 | New Section |
| 920.30 | New Section |
| 920.40 | New Section |
| 920.50 | New Section |
| 920.60 | New Section |
| 920.70 | New Section |
| 920.ILLUSTRATION A | New Section |

4) Statutory Authority: Implementing Sections 5, 10, 15, 25, 30, and 35 of the Unclaimed Life Insurance Benefits Act [215 ILCS 185/5, 10, 15, 25, 30, and 35] and authorized by Section 30 of the Unclaimed Life Insurance Benefits Act [215 ILCS 185/30] and Section 401 of the Illinois Insurance Code [215 ILCS 5/401].

5) Effective Date of Rules: July 30, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rules, including any material incorporated by reference, is on file in the principal office of the Department of Insurance and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 42 Ill. Reg. 19362; November 2, 2018

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: In Section 920.10, after the period added "These rules provide guidance and instructions regarding specific provisions of the Act and may be supplemented in the future if additional clarification is required. They are intended to be consistent with the requirements of the Act and do not relieve insurers of

their obligation to comply with any requirements of the Act not specifically addressed in this Part."

In 920.20, 1st line, changed "In-force" to "In-Force" in the definition of same; after "means" added "a situation in which"; after "account" added "is"; after "force" added ", within"; 2nd line, deleted "subject to", changed "provided" to "established", and changed the comma to a period; 3rd line, changed "including" to "This includes".

Deleted the existing 920.30(a), relabeled the remaining paragraphs in the Section, and changed references to those paragraphs accordingly.

Previous 920.30(b), now (a), first line, changed after "death notice", added "of an insured" and removed "other than a Death Master File match"; after "the" added "date of death notice is deemed to apply to all of the insurer's lines of business. The".

920.30(b), first line, changed "Notify" to "Forward".

920.30(b)(1), after "applies," added "a copy of the information or record giving rise to the date of death notice" and deleted "of the knowledge of death or Death Master File match".

920.30(c), 1st line, after "death" added "and obligation to search for a beneficiary"; 2nd line, change "not" to "determined not to be".

920.30(d), 1st line, changed "Good" to "Minimum standards for good"; after "efforts" added "to locate a beneficiary or beneficiaries"; after "Act" added "consist of the following: 1) The insurer shall search at least its"; and deleted ", at a minimum, is an insurer attempting to contact the beneficiary or beneficiaries at least once at the last known address by first class mail or e-mail address. Good faith efforts include, but are not limited to, searching insurer";

920.30(d)(1), second and third lines, added "the most current postal" and deleted "a beneficiary's current"; after "address" added "of the beneficiary or beneficiaries. If this information is absent from the electronic searchable files, then the insurer must search all policy, annuity contract and retained asset account files of any format that pertain to the insured who designated the beneficiary. If the insurer finds within these records no postal address other than ones confirmed not to be current under subsection (d)(7), then the insurer shall search external sources for a current postal address as described in subsection (d)(3)(B)(i) and (ii)." Deleted all remaining text in the paragraph.

After 920.30(d)(1), added new paragraphs 920.30(d)(2)-(7).

920.30(e), 5th line, and (f), 2nd line, added "postal" before "address".
After 920.30(f) add new subsection: "g) Insurers shall provide a statement to the Department regarding the extent to which policy, annuity contract, and retained asset account files currently are electronically searchable, and future plans regarding converting files into electronically searchable files."

920.40(a), 3rd line, changed "the effective date of this Section" to "September 1, 2019".

920.40(c), 2nd line; 920.40(d), 2nd line; and 920.50, 3rd line, changed "in-force" to "In-Force".

Several nonsubstantive changes were also made.

12) Have all changes agreed upon by the Agency and JCAR been made as indicated in the agreements issued by JCAR? Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: The Unclaimed Life Insurance Benefits Act requires the Illinois Department of Insurance to implement the Lost Policy Finder service included within the Act. It also requires the Department to establish by rule what constitutes minimum standards for a good faith effort to locate a beneficiary, and to define "electronic searchable file" for purposes of the Act. Proposed new rule Part 920 will fulfill those requirements. The proposed rule provides further clarification on the triggering event to search for an insured's policy records, obtaining identification and contact information for insureds and beneficiaries, and the standard for measuring compliance with the rule.

16) Information and questions regarding these adopted rules shall be directed to:

Michael Chrysler, Deputy Director
Life & Annuities and Health Products
Illinois Department of Insurance
320 W. Washington St.

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED RULES

Springfield IL 62767-0001

217/558-2744

The full text of the Adopted Rules begins on the next page:

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED RULES

TITLE 50: INSURANCE
CHAPTER I: DEPARTMENT OF INSURANCE
SUBCHAPTER l: PROVISIONS APPLICABLE TO ALL COMPANIES

PART 920
UNCLAIMED LIFE INSURANCE BENEFITS

Section
920.10 Scope
920.20 Definitions
920.30 Insurer Conduct
920.40 Lost Policy Finder – Insurer Requirements
920.50 Lost Policy Finder – Inactive Insurers
920.60 Lost Policy Finder – Requestor Requirements
920.70 Enforcement/Penalties

920.ILLUSTRATION A Illinois Department of Insurance Lost Policy Finder Service Form

AUTHORITY: Implementing Sections 5, 10, 15, 25, 30 and 35 of the Unclaimed Life Insurance Benefits Act [215 ILCS 185] and authorized by Section 30 of that Act and Section 401 of the Illinois Insurance Code [215 ILCS 5].

SOURCE: Adopted at 43 Ill. Reg. 8850, effective July 30, 2019.

**Section 920.10 Scope**

This Part applies to all life insurance companies and fraternal benefit societies authorized to transact in this State the kind or kinds of business that are described in Class 1(a) of Section 4 of the Code. These rules provide guidance and instructions regarding specific provisions of the Act and may be supplemented in the future if additional clarification is required. They are intended to be consistent with the requirements of the Act and do not relieve insurers of their obligation to comply with any requirements of the Act not specifically addressed in this Part.

**Section 920.20 Definitions**

Unless the context requires otherwise, terms used in this Part have the meanings ascribed in Section 10 of the Act.

"Act" means the Unclaimed Life Insurance Benefits Act [215 ILCS 185].

"Affiliate" has the meaning ascribed in Section 131.1(a) of the Code.

"Beneficiary" or "Beneficiaries" means the party or parties entitled or contingently entitled to receive the proceeds from a policy, annuity contract, or retained asset account.

"Code" means the Illinois Insurance Code [215 ILCS 5].

"Department" means the Illinois Department of Insurance.

"Electronic Searchable File" means any electronic record stored in a format that, using the insurer's existing capabilities, can be read by an algorithm that electronically searches and retrieves alphanumeric data from the record that satisfy parameters specified by the end-user or administrator, or that are integrated into the algorithm or the program that runs it, or both. The term excludes any record that must be reconstructed before being searched, as well as any record that can only be searched by visually inspecting the physical attributes of the storage medium containing the record, such as paper or microform.

"In-Force" means a situation in which any policy, annuity contract, or retained asset account is in force, within the applicability parameters established in Section 35 of the Act. This includes policies for which the insured or the insurer has exercised a non-forfeiture benefit option, policies that have lapsed due to nonpayment of premium, and policies with a cash value that has been depleted below the amount needed to keep the policy in force.

"Insured" means an individual identified in a policy, annuity contract or retained asset account whose death obligates the insurer to pay benefits or proceeds.

"Insurer" means a life insurance company or fraternal benefit society authorized to transact in this State the kind or kinds of life insurance products that are described in Class 1(a) of Section 4 of the Code.

"Subsidiary" has the meaning ascribed in Section 131.1(g) of the Code.

**Section 920.30 Insurer Conduct**

a) Upon a date of death notice of an insured, the date of death notice is deemed to apply to all of the insurer's lines of business. The insurer shall check its records to determine whether the insurer has any other policies, annuity contracts, or retained asset accounts for that insured.

b) Upon a date of death notice of an insured, the insurer shall:

1) Forward each United States affiliate, parent or subsidiary, as appropriate, and any entity with which the insurer contracts that might maintain or control records related to policies, annuity contracts, or retained asset accounts to which this Part applies, a copy of the information or record giving rise to the date of death notice; and

2) Make a reasonable effort to ensure that each affiliate, parent, subsidiary or other entity performs a check of its records for purposes of subsection (a).

c) The presumption of death and obligation to search for a beneficiary in Section 15(a) of the Act does not apply if the person indicated as dead is determined not to be an insured of the insurer.

d) Minimum standards for good faith efforts to locate a beneficiary or beneficiaries under Section 15(a)(1) of the Act consist of the following:

1) The insurer shall search at least its electronic searchable files, including records for which the insurer provides record keeping services, for the most current postal address of the beneficiary or beneficiaries. If this information is absent from the electronic searchable files, then the insurer must search all policy, annuity contract and retained asset account files of any format that pertain to the insured who designated the beneficiary. If the insurer finds within these records no postal address other than ones confirmed not to be current under subsection (d)(7), then the insurer shall search external sources for a current postal address as described in subsections (d)(3)(B)(i) and (ii).

2) The insurer shall make at least two attempts to contact the beneficiary or beneficiaries in writing by first-class mail to the most current postal address obtained under subsection (d)(1). If a postal address is confirmed not to be current, the insurer is not required to attempt to contact the beneficiary or beneficiaries again at that address.

3) If the contact attempts under subsection (d)(2) yield no response, or if the postal address is confirmed not to be current, then the insurer shall search for the most current postal address, telephone number, and e-mail address of the beneficiary or beneficiaries by all of the following means:

A) For the most current telephone number and e-mail address, the insurer shall search all policy, annuity contract and retained asset account files of any format that pertain to the insured who designated the beneficiary. The insurer shall also search these records for the most current postal address if the insurer only searched its electronic searchable files during the phase described in subsection (d)(1).

B) For the most current postal address, telephone number, and e-mail address, the insurer shall search external sources of records as follows:

i) If the insurer already has access to a national online search or locator tool, such as LexisNexis Public Records, Accurint, PeopleMap on Westlaw, or other comparable databases, then the insurer shall use at least one of those tools in the search of external sources.

ii) If the insurer does not already have access to any of the tools or databases covered in subsection (d)(3)(B)(i), or if the insurer has searched all those databases to which it already has access but does not find a more current postal address, telephone number or e-mail address than is found in the insurer's records, then the insurer shall make reasonable efforts in using an internet search engine and social media websites in the search of external sources.

4) Insurer Contacts

A) Using the most current contact information obtained from the search under subsection (d)(3), until either the insurer receives a response or all contact attempts have been exhausted without a

response, the insurer shall attempt to contact the beneficiary or beneficiaries, in whatever order the insurer deems appropriate:

i) at least twice at a current telephone number, leaving a voicemail if there is no answer and a voicemail option is presented;

ii) at least twice at a current e-mail address; and

iii) at least once by first-class mail at a current postal address.

B) If any contact information is confirmed not to be current, the insurer is not required to attempt to contact the beneficiary or beneficiaries again using that information.

5) An insurer is not required to undertake the search process in subsection (d)(3) more than once with respect to any of the three types of contact information.

6) The insurer shall complete all efforts to locate the beneficiary or beneficiaries under this subsection (d) within one year after the date of death notice.

7) A beneficiary's postal address, telephone number, or e-mail address is confirmed not to be current:

A) when the insurer finds in its records that the beneficiary, the insured or the authorized representative of either has informed the insurer that the beneficiary's contact information is no longer current or is inaccurate;

B) when one of the tools or databases covered in subsection (d)(3)(B)(i) affirmatively and directly indicates that the contact information is inaccurate or has been superseded by new contact information;

C) for a postal address or e-mail address, when any writing that the insurer has sent there is returned as undeliverable; or

D) for a telephone number, when the insurer has called the number and either finds it to have been disconnected or receives a response from an individual at that number who states that the number does not belong to the beneficiary.

e) No later than the policy or annuity contract delivery or the establishment of a retained asset account, and upon any change of the insured or beneficiary, an insurer shall request information sufficient to ensure that all benefits or proceeds are distributed to the appropriate persons upon the death of an insured, including, at a minimum, the name, postal address, e-mail address, date of birth, social security number, and telephone number of every insured and beneficiary of the policy, annuity contract, or retained asset account, as applicable.

f) Insurers shall update their records as they receive or gain knowledge of a change in an insured, beneficiary, or beneficiary's name, postal address, e-mail address, or telephone number.

g) Insurers shall provide a statement to the Department regarding the extent to which policy, annuity contract, and retained asset account files currently are electronically searchable, and future plans regarding converting files into electronically searchable files.

**Section 920.40 Lost Policy Finder − Insurer Requirements**

a) Insurers shall register for the Lost Policy Finder service offered by the Department within the later of 30 days after becoming authorized to offer life insurance products in this State or September 1, 2019.

b) Each insurer must designate an individual as a Primary Policy Search Coordinator to manage the insurer's compliance with the requirements for the Lost Policy Finder service under this Part and Section 25 of the Act.

1) The Primary Policy Search Coordinator shall:

A) ensure the proper execution of the insurer's responses to requestors and the insurer's reports to the Department; and

B) have the ability to designate other employees as Secondary Coordinators to complete requests received by the insurer.

2) Insurers must maintain at least one active Primary Policy Search Coordinator at all times.

3) An insurer shall provide the Department with the name and contact information of its current Primary Policy Search Coordinator within 5 business days each time it designates an individual for that role.

c) An insurer receiving a Lost Policy Finder request shall use all reasonable efforts to search for any In-Force policies, annuity contracts, or retained asset accounts for which the deceased identified in the request is an insured.

d) Within 30 days after the final disposition of a Lost Policy Finder request, if the individual identified as deceased in the request is an insured of an In-Force policy, annuity contract, or retained asset account, the insurer shall report to the Department whether a claim was paid on the policy, annuity contract, or retained asset account and, if so, what were the amount of payment and the date of payment. If a claim was not paid, the report shall specify the reason why a claim was not paid.

**Section 920.50 Lost Policy Finder − Inactive Insurers**

Any insurer can request to be made inactive in the Lost Policy Finder System. The request must include certification by the insurer's President, Chief Executive Officer, or Chief Operating Officer that no In-Force policies, annuity contracts, or retained asset accounts exist in Illinois.

**Section 920.60 Lost Policy Finder − Requestor Requirements**

Requestors may submit Lost Policy Finder requests in paper using Illustration A or may use the Department's website (http://insurance.illinois.gov/Applications/LostPolicyFinder/). The Department, in its sole discretion, will reject any request it deems to be incomplete, frivolous or unduly burdensome.

**Section 920.70 Enforcement/Penalties**

a) Failure of an insurer to meet any requirement of this Part with such frequency as to constitute a general business practice is considered an unfair method of competition and unfair or deceptive practice as defined in Section 424 of the Code and may result in disciplinary action by the Department.

b) Failure of an insurer to accurately and completely respond to Lost Policy Finder requests received within the 30 or 45 day period, as applicable under Section 25 of the Act, is deemed to be a general business practice constituting an unfair method of competition and unfair or deceptive practice as defined in Section 424 of the Code and may result in disciplinary action by the Department.

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED RULES

**Section 920.ILLUSTRATION A Illinois Department of Insurance Lost Policy Finder Service Form**

320 W. Washington Street
Springfield IL 62767
**Main Phone** 866-445-5364
**Local** 217-557-6955
**TDD** 217-524-4872
insurance.illinois.gov

## Illinois Department of Insurance
## Lost Policy Finder Service

**The Illinois Department of Insurance can forward a consumer's request to locate and identify individual life insurance policies or annuity contracts of a deceased family member.**

***WHO IS ELIGIBLE FOR THE LOST POLICY FINDER SERVICE:***

- *An executor or legal representative of a deceased individual who may have lived in Illinois when an individual life insurance policy or individual annuity was purchased, or*
- *Individuals who have reason to believe they are beneficiaries.*

***HOW TO SUBMIT A REQUEST:***

*Please complete all information indicated on this form, and return your request in an envelope marked "CONFIDENTIAL" along with a **COPY** of a proof of death, such as the deceased's death certificate, to:*

**IL DOI-Lost Policy Finder Service**
**320 W. Washington St.**
**Springfield IL 62767**

***You should keep the original death certificate. Insurers will require an original death certificate in the event that you are contacted to submit a claim.***

*********IMPORTANT: Life insurers will respond directly to you *ONLY IF* they have reason to believe the deceased has individual policies or contracts with them *AND* you are authorized to receive this information.*********

DEPARTMENT OF INSURANCE

NOTICE OF ADOPTED RULES

**CONFIDENTIAL PERSONAL INFORMATION** **PLEASE WRITE CLEARLY IN BLACK OR BLUE INK**

| Requestor's Name (Person completing the form) (Mr. Ms. Mrs. Dr., etc.) | | Date of Request | |
|---|---|---|---|
| Street Address | City | State | Zip Code |
| Phone Number(s) | E-mail Address | | |

**Deceased Person's Information**

| Name of Deceased Policyholder or Annuitant (Please include all previous legal names (i.e., maiden name))* | | Deceased's Social Security Number | |
|---|---|---|---|
| Policyholder/Annuitant's *Most Recent* Street Address | City | State | Zip Code |
| Policyholder/Annuitant's *Previous* Street Addresses* | City | State | Zip Code |
| Date of Birth | Date of Death | State of Purchase | |

***Please attach separate page if more space is needed**

**Relationship of Requestor to the Deceased Person (check all that apply)**

| Spouse | Child (18 or older) | Executor or Legal Representative | Attorney | Other (Please specify below) |
|---|---|---|---|---|
| ☐ | ☐ | ☐ | ☐ | ☐ |

## Upon receipt of the fully completed request form and proof of death, such as a death certificate copy, the Department of Insurance will:

- Forward the form and attachments, along with the proof of death, to all Illinois-licensed life insurers.
- Ask that the insurers search their records to determine whether they have any individual life insurance policies or annuity contracts in the name of the deceased.
- Ask that the insurers respond directly to the requestor **only if** they have any individual life insurance policies or annuity contracts naming the deceased, **and if** the requestor is authorized to receive this information.

**REQUESTOR'S CERTIFICATION**

I certify that I have made a diligent search of the deceased person's records and property, including bank statements and safety deposit boxes, and have asked family members to identify all individual life policies or individual annuity contracts that I have reason to believe covered the life of the deceased person named above. I understand that life insurers will respond directly to me **only if** they have reason to believe the deceased has any individual policies with them **and** I am authorized to receive this information.

I understand that the Department of Insurance's only role with this request is to forward to all Illinois licensed life insurers this completed form and the proof of death. I understand that the Department may reject this request if the Department, in its sole discretion, deems it to be incomplete, frivolous, or unduly burdensome. I understand that an insurer may require additional information from me, including the original death certificate and documentation of my legal authority to request or obtain information about the deceased.

For privacy and protection of confidential personally identifiable information, I understand all original documents I submit to the Illinois Department of Insurance will not be returned. I further understand all original documents I submit with this request will be destroyed pursuant to Department retention schedules.

**I certify that the information I have provided is complete and accurate.**

**Requestor's Signature:** _____

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Retailers' Occupation Tax

2) Code Citation: 86 Ill. Adm. Code 130

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 130.801 | Amendment |
| 130.901 | Amendment |

4) Statutory Authority: 35 ILCS 120/12; 20 ILCS 2505/2505-795

5) Effective Date of Rules: July 30, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted ruless, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 43 Ill. Reg 1251; January 18, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: The only changes made were the ones agreed upon with JCAR. Only grammatical and technical changes were made. No substantive changes were made.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemakings: The amendments to Sections 130.801 and 130.901 implement PA 100-940. Pursuant to the Public Act, any person who fails to keep books and records or fails to produce books and records for examination, as required by Section 7 of the Retailers' Occupation Tax Act, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of

$1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000 for each subsequent failure to keep books and records or produce books and records for examination. The penalty will not apply if the taxpayer shows that he or she acted with ordinary business care and prudence.

16) Information and questions regarding these adopted rules shall be directed to:

Richard S. Wolters
Associate Counsel
Legal Services Office
Illinois Department of Revenue
101 West Jefferson
Springfield IL 62794

217/782-2844

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 130
RETAILERS' OCCUPATION TAX

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Section
130.101 Character and Rate of Tax
130.105 Responsibility of Trustees, Receivers, Executors or Administrators
130.110 Occasional Sales
130.111 Sale of Used Motor Vehicles, Aircraft, or Watercraft by Leasing or Rental Business
130.115 Habitual Sales
130.120 Nontaxable Transactions

SUBPART B: SALE AT RETAIL

Section
130.201 The Test of a Sale at Retail
130.205 Sales for Transfer Incident to Service
130.210 Sales of Tangible Personal Property to Purchasers for Resale
130.215 Further Illustrations of Sales for Use or Consumption Versus Sales for Resale
130.220 Sales to Lessors of Tangible Personal Property
130.225 Drop Shipments

SUBPART C: CERTAIN STATUTORY EXEMPTIONS

Section
130.305 Farm Machinery and Equipment
130.310 Food, Soft Drinks and Candy
130.311 Drugs, Medicines, Medical Appliances and Grooming and Hygiene Products
130.315 Fuel Sold for Use in Vessels on Rivers Bordering Illinois
130.320 Gasohol, Majority Blended Ethanol, Biodiesel Blends, and 100% Biodiesel
130.321 Fuel Used by Air Common Carriers in Flights Engaged in Foreign Trade or Engaged in Trade Between the United States and any of its Possessions
130.325 Graphic Arts Machinery and Equipment Exemption
130.330 Manufacturing Machinery and Equipment

DEPARTMENT OF REVENUE

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130.331 Manufacturer's Purchase Credit
130.332 Automatic Vending Machines
130.335 Pollution Control Facilities and Low Sulfur Dioxide Emission Coal-Fueled Devices
130.340 Rolling Stock
130.341 Commercial Distribution Fee Sales Tax Exemption
130.345 Oil Field Exploration, Drilling and Production Equipment
130.350 Coal Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment
130.351 Aggregate Exploration, Mining, Off Highway Hauling, Processing, Maintenance and Reclamation Equipment

SUBPART D: GROSS RECEIPTS

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130.401 Meaning of Gross Receipts
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130.410 Cost of Doing Business Not Deductible
130.415 Transportation and Delivery Charges
130.420 Finance or Interest Charges – Penalties – Discounts
130.425 Traded-In Property
130.430 Deposit or Prepayment on Purchase Price
130.435 State and Local Taxes Other Than Retailers' Occupation Tax
130.440 Penalties
130.445 Federal Taxes
130.450 Installation, Alteration and Special Service Charges
130.455 Motor Vehicle Leasing and Trade-In Allowances

SUBPART E: RETURNS

Section
130.501 Monthly Tax Returns – When Due – Contents
130.502 Quarterly Tax Returns
130.505 Returns and How to Prepare
130.510 Annual Tax Returns
130.515 First Return
130.520 Final Returns When Business is Discontinued
130.525 Who May Sign Returns
130.530 Returns Covering More Than One Location Under Same Registration – Separate

Returns for Separately Registered Locations
130.535 Payment of the Tax, Including Quarter Monthly Payments in Certain Instances
130.540 Returns on a Transaction by Transaction Basis
130.545 Registrants Must File a Return for Every Return Period
130.550 Filing of Returns for Retailers by Suppliers Under Certain Circumstances
130.551 Prepayment of Retailers' Occupation Tax on Motor Fuel
130.552 Alcoholic Liquor Reporting
130.555 Vending Machine Information Returns
130.560 Verification of Returns

SUBPART F: INTERSTATE COMMERCE

Section
130.601 Preliminary Comments (Repealed)
130.605 Sales of Property Originating in Illinois; Questions of Interstate Commerce
130.610 Sales of Property Originating in Other States (Repealed)

SUBPART G: CERTIFICATE OF REGISTRATION

Section
130.701 General Information on Obtaining a Certificate of Registration
130.705 Procedure in Disputed Cases Involving Financial Responsibility Requirements
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130.715 Sub-Certificates of Registration
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130.725 Display
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DEPARTMENT OF REVENUE

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130.820 Preservation of Books During Pendency of Assessment Proceedings
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SUBPART I: PENALTIES AND INTEREST

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SUBPART J: BINDING OPINIONS

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SUBPART K: SELLERS LOCATED ON, OR SHIPPING TO, FEDERAL AREAS

Section
130.1101 Definition of Federal Area
130.1105 When Deliveries on Federal Areas Are Taxable
130.1110 No Distinction Between Deliveries on Federal Areas and Illinois Deliveries Outside Federal Areas

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SUBPART M: LEASED PORTIONS OF LESSOR'S BUSINESS SPACE

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130.1305 When Lessor of Premises Should File Return for Business Operated on Leased Premises
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DEPARTMENT OF REVENUE

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130.1401 Seller's Responsibility to Determine the Character of the Sale at the Time of the Sale
130.1405 Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale
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130.1415 Resale Number – When Required and How Obtained
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SUBPART P: PROCEDURE TO BE FOLLOWED UPON SELLING OUT OR DISCONTINUING BUSINESS

Section
130.1601 When Returns are Required After a Business is Discontinued
130.1605 When Returns Are Not Required After Discontinuation of a Business
130.1610 Cross Reference to Bulk Sales Regulation

SUBPART Q: NOTICE OF SALES OF GOODS IN BULK

Section
130.1701 Bulk Sales: Notices of Sales of Business Assets

SUBPART R: POWER OF ATTORNEY

Section
130.1801 When Powers of Attorney May be Given
130.1805 Filing of Power of Attorney With Department
130.1810 Filing of Papers by Agent Under Power of Attorney

SUBPART S: SPECIFIC APPLICATIONS

DEPARTMENT OF REVENUE

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| 130.1905 | Agricultural Producers |
| 130.1910 | Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles |
| 130.1915 | Auctioneers and Agents |
| 130.1920 | Barbers and Beauty Shop Operators |
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| 130.1947 | Tangible Personal Property Used or Consumed in the Process of Manufacturing and Assembly within Enterprise Zones or by High Impact Businesses |
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| 130.1949 | Sales of Building Materials Incorporated into the South Suburban Airport |
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DEPARTMENT OF REVENUE

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| 130.1995 | Personalizing Tangible Personal Property |
| 130.2000 | Persons Engaged in the Printing, Graphic Arts or Related Occupations, and Their Suppliers |
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| 130.2010 | Persons Who Rent or Lease the Use of Tangible Personal Property to Others |
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| 130.2070 | Sales of Containers, Wrapping and Packing Materials and Related Products |
| 130.2075 | Sales To Construction Contractors, Real Estate Developers and Speculative Builders |
| 130.2076 | Sales to Purchasers Performing Contracts with Governmental Bodies |
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130.2105 Sellers of Newspapers, Magazines, Books, Sheet Music and Musical Recordings, and Their Suppliers; Transfer of Data Downloaded Electronically
130.2110 Sellers of Seeds and Fertilizer
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130.2515 Application for Permit
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130.2525 Application Review
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130.ILLUSTRATION A Examples of Tax Exemption Cards
130.ILLUSTRATION B Example of Notice of Revocation of Certificate of Registration
130.ILLUSTRATION C Food Flow Chart

AUTHORITY: Implementing the Illinois Retailers' Occupation Tax Act [35 ILCS 120] and authorized by Section 2505-25 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-25].

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

SOURCE: Adopted July l, 1933; amended at 2 Ill. Reg. 50, p. 71, effective December 10, 1978; amended at 3 Ill. Reg. 12, p. 4, effective March 19, 1979; amended at 3 Ill. Reg. 13, pp. 93 and 95, effective March 25, 1979; amended at 3 Ill. Reg. 23, p. 164, effective June 3, 1979; amended at 3 Ill. Reg. 25, p. 229, effective June 17, 1979; amended at 3 Ill. Reg. 44, p. 193, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979; amended at 4 Ill. Reg. 24, pp. 520, 539, 564 and 571, effective June l, 1980; amended at 5 Ill. Reg. 818, effective January 2, 1981; amended at 5 Ill. Reg. 3014, effective March 11, 1981; amended at 5 Ill. Reg. 12782, effective November 2, 1981; amended at 6 Ill. Reg. 2860, effective March 3, 1982; amended at 6 Ill. Reg. 6780, effective May 24, 1982; codified at 6 Ill. Reg. 8229; recodified at 6 Ill. Reg. 8999; amended at 6 Ill. Reg. 15225, effective December 3, 1982; amended at 7 Ill. Reg. 7990, effective June 15, 1983; amended at 8 Ill. Reg. 5319, effective April 11, 1984; amended at 8 Ill. Reg. 19062, effective September 26, 1984; amended at 10 Ill. Reg. 1937, effective January 10, 1986; amended at 10 Ill. Reg. 12067, effective July l, 1986; amended at 10 Ill. Reg. 19538, effective November 5, 1986; amended at 10 Ill. Reg. 19772, effective November 5, 1986; amended at 11 Ill. Reg. 4325, effective March 2, 1987; amended at 11 Ill. Reg. 6252, effective March 20, 1987; amended at 11 Ill. Reg. 18284, effective October 27, 1987; amended at 11 Ill. Reg. 18767, effective October 28, 1987; amended at 11 Ill. Reg. 19138, effective October 29, 1987; amended at 11 Ill. Reg. 19696, effective November 23, 1987; amended at 12 Ill. Reg. 5652, effective March 15, 1988; emergency amendment at 12 Ill. Reg. 14401, effective September 1, 1988, for a maximum of 150 days, modified in response to an objection of the Joint Committee on Administrative Rules at 12 Ill. Reg. 19531, effective November 4, 1988, not to exceed the 150 day time limit of the original rulemaking; emergency expired January 29, 1989; amended at 13 Ill. Reg. 11824, effective June 29, 1989; amended at 14 Ill. Reg. 241, effective December 21, 1989; amended at 14 Ill. Reg. 872, effective January 1, 1990; amended at 14 Ill. Reg. 15463, effective September 10, 1990; amended at 14 Ill. Reg. 16028, effective September 18, 1990; amended at 15 Ill. Reg. 6621, effective April 17, 1991; amended at 15 Ill. Reg. 13542, effective August 30, 1991; amended at 15 Ill. Reg. 15757, effective October 15, 1991; amended at 16 Ill. Reg. 1642, effective January 13, 1992; amended at 17 Ill. Reg. 860, effective January 11, 1993; amended at 17 Ill. Reg. 18142, effective October 4, 1993; amended at 17 Ill. Reg. 19651, effective November 2, 1993; amended at 18 Ill. Reg. 1537, effective January 13, 1994; amended at 18 Ill. Reg. 16866, effective November 7, 1994; amended at 19 Ill. Reg. 13446, effective September 12, 1995; amended at 19 Ill. Reg. 13568, effective September 11, 1995; amended at 19 Ill. Reg. 13968, effective September 18, 1995; amended at 20 Ill. Reg. 4428, effective March 4, 1996; amended at 20 Ill. Reg. 5366, effective March 26, 1996; amended at 20 Ill. Reg. 6991, effective May 7, 1996; amended at 20 Ill. Reg. 9116, effective July 2, 1996; amended at 20 Ill. Reg. 15753, effective December 2, 1996; expedited correction at 21 Ill. Reg. 4052, effective December 2, 1996; amended at 20 Ill. Reg. 16200, effective December 16, 1996; amended at 21 Ill. Reg. 12211, effective August 26, 1997; amended at 22 Ill. Reg. 3097, effective January 27, 1998; amended at 22 Ill. Reg. 11874,

effective June 29, 1998; amended at 22 Ill. Reg. 19919, effective October 28, 1998; amended at 22 Ill. Reg. 21642, effective November 25, 1998; amended at 23 Ill. Reg. 9526, effective July 29, 1999; amended at 23 Ill. Reg. 9898, effective August 9, 1999; amended at 24 Ill. Reg. 10713, effective July 7, 2000; emergency amendment at 24 Ill. Reg. 11313, effective July 12, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 15104, effective October 2, 2000; amended at 24 Ill. Reg. 18376, effective December 1, 2000; amended at 25 Ill. Reg. 941, effective January 8, 2001; emergency amendment at 25 Ill. Reg. 1792, effective January 16, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 4674, effective March 15, 2001; amended at 25 Ill. Reg. 4950, effective March 19, 2001; amended at 25 Ill. Reg. 5398, effective April 2, 2001; amended at 25 Ill. Reg. 6515, effective May 3, 2001; expedited correction at 25 Ill. Reg. 15681, effective May 3, 2001; amended at 25 Ill. Reg. 6713, effective May 9, 2001; amended at 25 Ill. Reg. 7264, effective May 25, 2001; amended at 25 Ill. Reg. 10917, effective August 13, 2001; amended at 25 Ill. Reg. 12841, effective October 1, 2001; amended at 26 Ill. Reg. 958, effective January 15, 2002; amended at 26 Ill. Reg. 1303, effective January 17, 2002; amended at 26 Ill. Reg. 3196, effective February 13, 2002; amended at 26 Ill. Reg. 5369, effective April 1, 2002; amended at 26 Ill. Reg. 5946, effective April 15, 2002; amended at 26 Ill. Reg. 8423, effective May 24, 2002; amended at 26 Ill. Reg. 9885, effective June 24, 2002; amended at 27 Ill. Reg. 795, effective January 3, 2003; emergency amendment at 27 Ill. Reg. 11099, effective July 7, 2003, for a maximum of 150 days; emergency expired December 3, 2003; amended at 27 Ill. Reg. 17216, effective November 3, 2003; emergency amendment at 27 Ill. Reg. 18911, effective November 26, 2003, for a maximum of 150 days; emergency expired April 23, 2004; amended at 28 Ill. Reg. 9121, effective June 18, 2004; amended at 28 Ill. Reg. 11268, effective July 21, 2004; emergency amendment at 28 Ill. Reg. 15193, effective November 3, 2004, for a maximum of 150 days; emergency expired April 1, 2005; amended at 29 Ill. Reg. 7004, effective April 26, 2005; amended at 31 Ill. Reg. 3574, effective February 16, 2007; amended at 31 Ill. Reg. 5621, effective March 23, 2007; amended at 31 Ill. Reg. 13004, effective August 21, 2007; amended at 31 Ill. Reg. 14091, effective September 21, 2007; amended at 32 Ill. Reg. 4226, effective March 6, 2008; emergency amendment at 32 Ill. Reg. 8785, effective May 29, 2008, for a maximum of 150 days; emergency expired October 25, 2008; amended at 32 Ill. Reg. 10207, effective June 24, 2008; amended at 32 Ill. Reg. 17228, effective October 15, 2008; amended at 32 Ill. Reg. 17519, effective October 24, 2008; amended at 32 Ill. Reg. 19128, effective December 1, 2008; amended at 33 Ill. Reg. 1762, effective January 13, 2009; amended at 33 Ill. Reg. 2345, effective January 23, 2009; amended at 33 Ill. Reg. 3999, effective February 23, 2009; amended at 33 Ill. Reg. 15781, effective October 27, 2009; amended at 33 Ill. Reg. 16711, effective November 20, 2009; amended at 34 Ill. Reg. 9405, effective June 23, 2010; amended at 34 Ill. Reg. 12935, effective August 19, 2010; amended at 35 Ill. Reg. 2169, effective January 24, 2011; amended at 36 Ill. Reg. 6662, effective April 12, 2012; amended at 38 Ill. Reg. 12909, effective June 9, 2014; amended at 38 Ill. Reg. 17060, effective July 25, 2014; amended at 38 Ill. Reg. 17421, effective July 31, 2014; amended at 38 Ill. Reg. 17756, effective August 6, 2014; amended at 38

Ill. Reg. 19998, effective October 1, 2014; amended at 39 Ill. Reg. 1793, effective January 12, 2015; amended at 39 Ill. Reg. 12597, effective August 26, 2015; amended at 39 Ill. Reg. 14616, effective October 22, 2015; amended at 40 Ill. Reg. 6130, effective April 1, 2016; amended at 40 Ill. Reg. 13448, effective September 9, 2016; amended at 41 Ill. Reg. 10721, effective August 1, 2017; amended at 42 Ill. Reg. 2850, effective January 26, 2018; amended at 43 Ill. Reg. 4201, effective March 20, 2019; amended at 43 Ill. Reg. 5069, effective April 17, 2019; amended at 43 Ill. Reg. 8865, effective July 30, 2019.

SUBPART H: BOOKS AND RECORDS

**Section 130.801 Books and Records − General Requirements**

a) *Every person engaged in the business of selling tangible personal property at retail in this State shall keep records and books of all sales and purchases of tangible personal property*, including all sales and purchase invoices, purchase orders, merchandise records and requisitions, inventory records *prepared as of December 31 of each year or otherwise annually, as has been the custom in the specific trade* [35 ILCS 120/7], credit memos, debit memos, bills of lading, shipping records, and all other records pertaining to any and all purchases and sales of goods whether or not the retailer believes them to be taxable under the Act; and the retailer shall also keep summaries, recapitulations, totals, journal entries, ledger accounts, accounts receivable records, accounts payable records, statements, tax returns with all schedules or pertinent working papers used in connection with the preparation of such returns, and other documents listing, summarizing or pertaining to such sales, purchases, inventory changes, shipments or other transactions. For a description of what records constitute the minimum required, including the use of machine-sensible records and electronic data interchange, see Section 130.805 of this Part.

b) Retailers must maintain complete books and records covering receipts from all sales and distinguishing taxable from nontaxable receipts.

c) The~~Such~~ books and records must clearly indicate and explain all the information (deductions as well as gross receipts) required for tax returns~~ and shall, at all times during business hours of the day, be subject to inspection and audit by the Department or its duly authorized agents and employees~~.

d) If a taxpayer retains records required to be retained under this Section in both machine-sensible and hard-copy formats, the taxpayer shall, upon request, make

the records available to the Department in machine-sensible format in accordance with Section 130.805(b)(5).

e) The~~Such~~ *books and records must be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees*. [35 ILCS 120/7]

f) The~~Such~~ books and records must be kept within Illinois except in instances where a business has several branches, with the head office being located outside Illinois, and where all books and records have been regularly kept outside the State at such head office. Under such circumstances, upon written permission from the Department, books and records may be kept outside Illinois, but the taxpayer must, within a reasonable time after notification by the Department, make all pertinent books, records, papers and documents available at some point within Illinois for the purpose of the~~such~~ inspection and audit as the Department may deem necessary.

g) Request for Books and Records and Documentation During an Audit

1) At the initiation of an audit, the Department will notify the taxpayer of the books and records that the taxpayer will be required to produce for the Department to enable the Department to conduct the audit. During the course of the audit, the Department will provide the taxpayer with information document requests ("Information Document Request") for books and records the Department is requesting the taxpayer to produce for review. The taxpayer will be provided 30 days, or the number of days agreed to by the taxpayer and the Department, to respond to an Information Document Request. If the taxpayer and the Department cannot agree on a date to respond to a request, the taxpayer shall have 30 days to respond. If the taxpayer does not provide the Department with the books and records requested in the Information Document Request, the Department will issue a second Information Document Request for the books and records. If the taxpayer again fails to provide the Department with the books and records requested, the Department is authorized to issue a written document request for the records pursuant to subsection (i)(3).

2) *It shall be presumed that all sales of tangible personal property are subject to tax under the Act until the contrary is established. The burden*

*of proving that a transaction is not taxable shall be upon the person who would be required to remit the tax to the Department if the transaction is taxable. In the course of any audit or investigation or hearing by the Department with reference to a given taxpayer, if the Department finds that the taxpayer lacks documentary evidence needed to support the taxpayer's claim to exemption from tax, the Department is authorized to notify the taxpayer in writing to produce such evidence ("Notice of Demand for Documentary Evidence"), and the taxpayer shall have 60 days subject to the right in the Department to extend this period either on request for good cause shown or on its own motion from the date when such notice is sent to the taxpayer by certified or registered mail (or delivered to the taxpayer if the notice is served personally) in which to obtain and produce such evidence for the Department's inspection and audit, failing which the matter shall be closed, and the transaction shall be conclusively presumed to be taxable.* [35 ILCS 120/7]. In the course of any audit or investigation by the Department with reference to a given taxpayer, if the taxpayer fails to produce the documentary evidence needed to support the taxpayer's claim to exemption from tax within the 60 days or the time allotted, the taxpayer is subject to the penalty in subsection (i).

EXAMPLE: The auditor requests all the resale certificates and exemption certificates for all tax-exempt sales. The auditor has issued an Information Document Request pursuant to subsection (g)(1). The retailer has failed to provide the documentary evidence required to support the exemptions. The Department issued a written request ("Notice of Demand for Documentary Evidence") pursuant to subsection (g)(2) and provided the taxpayer 60 days to produce the documentation. If the retailer has not provided all of the certificates after the 60 days has elapsed, the matter will be closed, the transactions will be conclusively presumed to be taxable, and the retailer is subject to the penalty in subsection (i).

~~*It shall be presumed that all sales of tangible personal property are subject to tax under the Act until the contrary is established, and the burden of proving that a transaction is not taxable shall be upon the person who would be required to remit the tax to the Department if such transaction is taxable. In the course of any audit or investigation or hearing by the Department with reference to a given taxpayer, if the Department finds that the taxpayer lacks documentary evidence needed to*~~

~~*support the taxpayer's claim to exemption from tax, the Department is authorized to notify the taxpayer in writing to produce such evidence, and the taxpayer shall have 60 days subject to the right in the Department to* extend this period either on *request for good cause shown or on its own motion from the date when such notice is sent to the taxpayer by certified or registered mail (or delivered to the taxpayer if the notice is served personally) in which to obtain and produce such evidence for the Department's inspection and audit, failing which the matter shall be closed, and the transaction shall be conclusively presumed to be taxable.*~~

h) All books and records kept by a medical cannabis dispensing organization under the Compassionate Use of Medical Cannabis Pilot Program Act pursuant to rules adopted by the Illinois Department of Financial and Professional Regulation to implement the Compassionate Use of Medical Cannabis Pilot Program Act shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.

i) *Any person who fails to keep books and records or fails to produce books and records for examination, as required by Section 7 of the Act and this Part, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000 for each subsequent failure to keep books and records or produce books and records for examination as required by Section 7 of the Act and this Part. The penalties imposed under Section 7 of the Act and this subsection (i) shall not apply if the taxpayer shows that he or she acted with ordinary business care and prudence.* [35 ILCS 120/7]

1) The Act imposes two requirements on retailers: retailers must maintain books and records (see subsection (a)) and they must produce the books and records for inspection and examination by the Department upon request (see subsection (e)). A retailer may be subject to the penalty in this subsection (i) if it maintains books and records but fails or refuses to produce the records upon request of the Department. A retailer also may be subject to the penalty in this subsection (i) if it does not maintain books and records and therefore cannot produce the books and records to the Department upon request. In the latter case, the retailer may be subject to either a penalty for the failure to maintain books and records or the failure to produce books and records; the Department cannot impose two penalties in this case.

2) If a person fails to produce books and records for examination or inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep the books and records so required. A person who is unable to rebut this presumption is subject to the penalty provided in this subsection (i).

3) Except as otherwise provided by subsection (i)(8)(A), if a request has been made and not honored, prior to issuing a notice of penalty for a failure to maintain books and records or a failure to produce books and records, the Department must provide the taxpayer with a document request in writing ("Notice of Demand for Books and Records").

A) The Notice of Demand for Books and Records shall contain:

i) the name of the person receiving the request;

ii) the name of the business;

iii) the date of the request or requests;

iv) the books and records requested;

v) the books and records that the person failed to produce;

vi) the number of days the person has to produce the books and records; and

vii) the name of the Department agent or employee.

B) The Department agent or employee shall sign and date the form and provide a copy of the form to the person either in person or by mail. The person shall have 30 days from the date of the Notice of Demand for Books and Records to produce the books and records the person has failed to produce. The Department is authorized to extend the period either on written request for good cause shown or on its own motion. If the person fails to produce the books and records within the time allotted, the Department shall issue a notice of penalty pursuant to this subsection (i).

4) Any person receiving a notice of penalty may, within 20 days after the date on the notice of penalty, protest and request a hearing in writing. Upon receiving a request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of the Act, and then issue its final administrative decision in the matter to that person. The Department shall postpone the hearing until completion of the inspection or audit. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

5) The Department cannot impose more than one penalty for failure to produce books and records for a calendar month.

EXAMPLE 1: An authorized agent of the Department inspects a retailer and requests the records for the first week in April. The retailer does not produce the records. The agent subsequently requests the records for the remaining 3 weeks in April. The retailer does not produce the records. The agent can assess only one penalty for the month of April.

EXAMPLE 2: In April, an authorized agent of the Department inspects a retailer and requests all purchase invoices for tangible personal property purchased in March. The purchase invoices are not provided by the retailer and the Department issues a notice of penalty in the amount of $1,000. The agent returns in May and requests to see all the cigarette sales receipts for March. The retailer fails to produce the sales receipts. The Department cannot issue a penalty for failure of the retailer to provide sales receipts for March because the agent has previously issued a notice of penalty for failure to produce the purchase invoices for March.

6) A records request can cover multiple periods. The Department is authorized to issue a separate penalty for each period.

EXAMPLE: An auditor makes multiple requests for books and records for the months of January through July. The retailer cannot produce the books and records for any of the months. The auditor fills out a Notice of Demand for Books and Records, provides a copy to the person, and provides 30 days for the person to produce the books and records. After the 30-day period expires, the retailer does not produce the books and

records. The Department issues a notice of penalty in the amount of $1,000 for the month of January and $3,000 for each of the months February through July, for a total penalty of $19,000.

7) *The penalties imposed* under this subsection (i) *shall not apply if the taxpayer shows that he or she acted with ordinary business care and prudence.* [35 ILCS 120/7] When determining whether a taxpayer has acted with ordinary business care and prudence, the Department will consider the size of the business, the amount of gross receipts, the volume of sales, the nature of the business, the type and number of items sold by the business, the types of books and records requested, and whether the books and records constitute the minimum records required by Section 130.805. (In other words, would a taxpayer that exercised ordinary business care and prudence be able to produce the books and records requested by the Department?) "Ordinary care has been defined to be that degree of care which is exercised by ordinarily prudent persons under same or similar circumstances." Swenson v. City of Rockford, 9 Ill.2d 122, 127 (1956).

8) Requests for Books and Records at the Beginning and During Scheduled Audits

A) When the Department determines it will audit a taxpayer's books and records, it shall notify the taxpayer of the audit and schedule a time to commence the audit that is satisfactory to the Department and the taxpayer. In no event can this time be later than 6 months after the date of the notice, unless the Department agrees to extend the 6-month period. If the taxpayer refuses to schedule the commencement of the audit within 6 months after the date of the notice, the taxpayer is subject to a penalty for refusal to produce books and records for every month subject to the audit. After the 6-month period has expired, the Department may issue a notice of penalty to the taxpayer pursuant to this subsection (i). The Department is not required to provide the taxpayer with a document request or allow additional time to schedule an audit of the person's books and records.

B) During the course of an audit, the auditor may issue multiple requests for specific books and records. Prior to issuing the first

notice of penalty during an audit, the auditor shall complete a Notice of Demand for Books and Records in accordance with subsection (i) that identifies all books and records that have not been provided pursuant to all earlier requests for the production of documents.

(Source: Amended at 43 Ill. Reg. 8865, effective July 30, 2019)

SUBPART I: PENALTIES AND INTEREST

**Section 130.901 Civil Penalties**

Beginning January 1, 1994, the Uniform Penalty and Interest Act [35 ILCS 735] applies to civil penalties imposed for violations of the Retailers' Occupation Tax Act or of any regulation of the Department issued pursuant to that Act. (See 86 Ill. Adm. Code 700 for explanations and examples of the application of these penalties.) The Retailers' Occupation Tax Act provided the following penalties for violations of the Act or of any Regulation of the Department issued pursuant thereto prior to January 1, 1994:

a) Filing an Incorrect Return
*If the tax computed upon the basis of the gross receipts as fixed by the Department is greater than the amount of tax due under the return or returns as filed, the Department shall (or if the tax or any part thereof that is admitted to be due by a return or returns, whether filed on time or not, is not paid, the Department may) issue the taxpayer a notice of tax liability for the amount of tax claimed by the Department to be due, together with a penalty of 10% thereof: Provided, that if the incorrectness of any return or returns as determined by the Department is due to fraud, said penalty shall be 30% of the tax due* (Section 4 of the Act). The above-quoted penalties apply on or after January 1, 1988 through December 31, 1993.

b) Failure to File Return When Required, but Payment Prior to Notice of Tax Liability
*In case any person engaged in the business of selling tangible personal property at retail fails to file a return when and as herein required, but thereafter, prior to the Department's issuance of a notice of tax liability under this section, files a return and pays the tax, he shall also pay a penalty of 10% of the amount of the tax.* (Section 5 of the Act)

1) The above-quoted penalty applies January 1, 1988 through December 31, 1993.

A) EXAMPLE: The taxpayer's return for November 1987, is required to be filed on or before December 31, 1987. The taxpayer files the return on January 10, 1988. Because the return is filed late in January 1988, it is subject to the 10% penalty rate that went into effect January 1, 1988.

B) EXAMPLE: The taxpayer's return for October 1987, is required to be filed on or before November 30, 1987. The taxpayer files the return on December 12, 1987. Because the return is filed late during December 1987, it is subject to the 7.5% penalty rate that was in effect during December 1987.

2) As to tax liability incurred before November 1, 1987, but on or after December 1, 1984, the penalty in this situation is 7.5%.

c) Filing Return at Required Time but Failure to Pay Tax
*In case any person engaged in the business of selling tangible personal property at retail files the return at the time required by the Act but fails to pay the tax, or any part thereof, when due, a penalty of 10% of the amount of the tax unpaid when due shall be added thereto.* (Section 5 of the Act)

1) The above-quoted penalty applies on or after January 1, 1988 through December 31, 1993.

2) As to tax liability incurred before January 1, 1988, but on or after December 1, 1984, the penalty in this situation is 7.5%.

d) Filing Late Return Without Payment of Entire Tax
*In case any person engaged in the business of selling tangible personal property at retail fails to file a return when and as herein required, but thereafter, prior to the Department's issuance of a notice of tax liability under this section, files a return but fails to pay the entire tax, a penalty of 10% of the full amount of tax shown by such return shall be added thereto.* (Section 5 of the Act)

1) The above-quoted penalty applies on or after January 1, 1988 through December 31, 1993.

2) As to tax liability incurred before January 1, 1988, but on or after December 1, 1984, the penalty in this situation is 7.5%.

e) Failure to File Return When Required, and Failure to Pay Prior to Notice by Department
*In case any person engaged in the business of selling tangible personal property at retail fails to file a return, the Department shall determine the amount of tax due from him according to its best judgment and information, which amount so fixed by the Department shall be prima facie correct and shall be prima facie evidence of the correctness of the amount of tax due, as shown in such determination.... T*he *Department shall issue the taxpayer a notice of tax liability for the amount of tax claimed by the Department to be due, together with a penalty of 30% thereof.* (Section 5 of the Act)

1) The above-quoted penalty applies to tax liability incurred on or after December 1, 1984 through December 31, 1993.

2) As to tax liability incurred before December 1, 1984, but after July 1, 1965, the penalty in this situation is 20%.

f) Effect of a Taxpayer's Bankruptcy Filing Upon a Notice of Tax Liability
Generally, if a protest to a notice of tax liability and a request for hearing is not filed within 60 days after issuance of a Notice of Tax Liability (NTL), such NTL shall become final without the necessity of a final assessment being issued and shall be deemed to be a final assessment. (See Section 5 of the Act) However, if prior to the issuance of the NTL, a taxpayer has filed a petition in U.S. Bankruptcy Court and the automatic stay is still in effect, or if a taxpayer files such a petition within 60 days after the issuance of an NTL, the automatic stay prevents any pre-petition liability included in the NTL from becoming final even though not protested within 60 days after the issuance of the NTL. If any pre-petition tax included in the NTL is not paid to the Department through the bankruptcy proceeding, adjudicated by the bankruptcy court, or discharged by the bankruptcy court, the taxpayer has 60 days after termination of the automatic stay to protest the pre-petition liability and request an administrative hearing pursuant to 86 Ill. Adm. Code 200.

g) Over-Collection of Tax, or Collection of Tax on Nontaxable Receipts
*If a seller collects an amount (however designated) that purports to reimburse the*

*seller for Retailers' Occupation Tax liability measured by receipts that are not subject to retailers' occupation tax, or if a seller, in collecting an amount (however designated) that purports to reimburse the seller for Retailers' Occupation Tax liability measured by receipts that are subject to tax under the Act, collects more from the purchaser than the seller's Retailers' Occupation Tax liability on the transaction, the purchaser shall have a legal right to claim a refund of that amount from the seller. If, however, that amount is not refunded to the purchaser for any reason, the seller is liable to pay that amount to the Department. This subsection (g) does not apply to an amount collected by the seller as reimbursement for the seller's Retailers' Occupation Tax liability on receipts that are subject to tax under the Act as long as such collection is made in compliance with the tax collection brackets prescribed by the Department* at 86 Ill. Adm. Code 150.Table A. (Section 2-40 of the Act)

For example, a lessor of tangible personal property who paid Use Tax up front upon acquisition of the rental property collects an amount described in the rental statements as a "tax" from lessees. Because the lease contract payment amounts do not generate a tax, the amounts collected as a "tax" are a collection of tax on nontaxable receipts and the lessee has a legal right to claim a refund of that amount. If the amount is not refunded, the taxpayer must pay the amount to the Department. (See John Nottoli, Inc. v. Department of Revenue (Fourth Dist. 1995, 272 Ill.App.3d 822).)

h) Filing Late Return Due to "Reasonable Cause"

1) The penalties imposed under Sections 3-3, 3-4 and 3-5 of the Uniform Penalty and Interest Act shall not apply if the taxpayer shows that his failure to file a return or pay tax at the required time was due to reasonable cause.

2) The Department will decide whether to abate a penalty by considering the extent to which the taxpayer made a good faith effort to determine his proper tax liability and pay his proper liability in a timely fashion. In making this determination the Department will use the standards set out in the Reasonable Cause Section (86 Ill. Adm. Code 700.400) of the Uniform Penalty and Interest Act regulations.

i) Failure to Maintain Books and Records and Failure to Produce Books and Records for Examination

*Section 7 of the Act imposes a penalty of $1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000 for each subsequent failure to keep books and records or produce books and records for examination.* [35 ILCS 120/7] (See 35 ILCS 120/7 and Section 130.801(i).)

(Source: Amended at 43 Ill. Reg. 8865, effective July 30, 2019)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENT

1) Heading of the Part: Service Occupation Tax

2) Code Citation: 86 Ill. Adm. Code 140

3) Section Number: 140.701 — Adopted Action: Amendment

4) Statutory Authority: 35 ILCS 115/11; 20 ILCS 2505/2505-795

5) Effective Date of Rule: July 30, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rule, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 43 Ill. Reg. 1277; January 18, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: The only changes made were the ones agreed upon with JCAR. Only grammatical and technical changes were made. No substantive changes were made.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? None were made.

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: Section 140.701 is amended in response to PA 100-940. Pursuant to the public act, any person who fails to keep books and records or fails to produce books and records for examination, as required by Section 11 of the Service Occupation Tax Act, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000

for each subsequent failure to keep books and records or produce books and records for examination.

16) Information and questions regarding this adopted rule shall be directed to:

Richard S Wolters
Associate Counsel
Legal Services Office
Illinois Department of Revenue
101 West Jefferson
Springfield IL 62794

217/782-2844

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 140
SERVICE OCCUPATION TAX

SUBPART A: NATURE OF TAX

Section
140.101 Basis and Rate of the Service Occupation Tax
140.105 Calculation of Tax Incurred by Servicemen – Threshold Determination of Cost Ratio
140.106 When Cost Ratio is 35% or Greater, Service Occupation Tax Liability Is Incurred by Servicemen on Their Selling Price
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AUTHORITY: Implementing the Service Occupation Tax Act [35 ILCS 115] and authorized by Section 2505-100 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-100].

SOURCE: Adopted May 21, 1962; amended at 3 Ill. Reg. 23, p. 161, effective June 3, 1979; amended at 3 Ill. Reg. 44, p. 198, effective October 19, 1979; amended at 4 Ill. Reg. 24, pp. 526, 536 and 550, effective June 1, 1980; amended at 5 Ill. Reg. 822, effective January 2, 1981; amended at 6 Ill. Reg. 2879, 2883, 2886, 2892, 2895 and 2897, effective March 3, 1982; codified at 6 Ill. Reg. 9326; amended at 9 Ill. Reg. 7941, effective May 14, 1985; amended at 11 Ill. Reg. 14090, effective August 11, 1987; emergency amendment at 12 Ill. Reg. 14419, effective September 1, 1988, for a maximum of 150 days; emergency expired January 29, 1989; amended at 13 Ill. Reg. 9388, effective June 6, 1989; amended at 14 Ill. Reg. 262, effective January 1, 1990; amended at 14 Ill. Reg. 15480, effective September 10, 1990; amended at 15 Ill. Reg. 5834, effective April 5, 1991; amended at 18 Ill. Reg. 1550, effective January 13, 1994; amended at 20 Ill. Reg. 5379, effective March 26, 1996; amended at 20 Ill. Reg. 7008, effective May 7, 1996; amended at 20 Ill. Reg. 16211, effective December 16, 1996; amended at 24 Ill. Reg. 8125, effective May 26, 2000; emergency amendment at 25 Ill. Reg. 1811, effective January 16, 2001, for a maximum of 150 days; amended at 25 Ill. Reg. 4971, effective March 23, 2001; amended at 25 Ill. Reg. 6531, effective May 3, 2001; amended at 26 Ill. Reg. 4905, effective March 15, 2002; amended at 27 Ill. Reg. 812, effective January 3, 2003; emergency amendment at 27 Ill. Reg. 11187, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; emergency amendment at 28 Ill. Reg. 15257, effective November 3, 2004,

for a maximum of 150 days; emergency expired April 1, 2005; amended at 29 Ill. Reg. 1940, effective January 24, 2005; amended at 29 Ill. Reg. 7070, effective April 26, 2005; amended at 32 Ill. Reg. 13845, effective August 11, 2008; amended at 42 Ill. Reg. 19034, effective October 4, 2018; amended at 43 Ill. Reg. 8889, effective July 30, 2019.

SUBPART G: BOOKS AND RECORDS

**Section 140.701 Books and Records – Requirements**

a) Every supplier required or authorized to collect the tax imposed under the Act, and every serviceman making sales or transactions that~~which~~ are subject to the Act, shall keep all sales invoices, purchase orders, merchandise records and requisitions, inventory records, credit memos, debit memos, bills of lading, shipping records, and all other records pertaining to any and all purchases and sales of goods whether or not the supplier or serviceman believes them to be taxable under the Act; and the supplier or serviceman shall also keep summaries, recapitulations, totals, journal entries, ledger accounts, accounts receivable records, accounts payable records, statements, tax returns, and other documents listing, summarizing or pertaining to those~~such~~ sales, purchases, inventory changes, shipments or other transactions.

1) When the~~Where such~~ records are voluminous, the~~such~~ records must be kept in chronological order, or in some systematic order that~~which~~ is in accordance with the taxpayer's regular bookkeeping system.

2) Records kept on punched cards, magnetic tape, and other mechanical or electronic record keeping methods are permitted,~~will be considered permissible;~~ provided that the taxpayer makes available all necessary codes and equipment to enable the Department to audit those~~such~~ records, or provides a written transcript of those parts of the~~such~~ records that~~which~~ the Department wishes to examine.

b) The~~Such~~ books and records must clearly indicate and explain the complete information (deductions as well as cost price) that~~which~~ provide the basis for the information required for tax returns and shall, at all times during business hours of the day, be subject to inspection and audit by the Department or its duly authorized agents and employees. The~~Such~~ books and records must be kept in the American language. The~~Such~~ books and records must be kept in Illinois except in instances where a business has several branches, with the head office being

located outside Illinois, and where all books and records have been regularly kept outside the State at the~~such~~ head office. The taxpayer must, within a reasonable time after notification by the Department, make all pertinent books, records, papers and documents available at some point within Illinois for the purpose of ~~such~~ inspection and audit as the Department may deem necessary.

c) When~~Where~~ the nature of a business is such that a portion of sales are nontaxable for any reason, the~~then such~~ records as will clearly indicate the information required in filing tax returns must be kept. Entries in any books, records or other pertinent papers or documents of the taxpayer in relation thereto shall be in detail sufficient to show the name and address of each purchaser to whom a sale is made, the character of every such transaction (i.e., whether it is a sale for resale other than as an incident to a sale of service, a sale made within the protection of the Commerce Clause of the Constitution of the United States, etc.), the date of every such transaction and the amount of cost price involved in every such transaction.

d) Books and records and other papers reflecting transactions during any period with respect to which the Department is authorized to issue Notices of Tax Liability as provided by Section 12 of the Act shall be preserved until the expiration of that~~such~~ period unless the Department, in writing, should authorize their destruction or disposal prior to ~~such~~ expiration. This means that, in the absence of fraudulent returns or the willful refusal to file returns as to which there is no limitation, books for a given 6-month period from January through June, or from July through December, as the case may be, must be preserved for 3 years after the end of the~~such~~ 6-month period (e.g., books for January through June, 1962, must be preserved through June 30, 1965, etc.). However, if a Notice of Tax Liability has been issued, and if the questions raised thereby have not been completely disposed of, books and records reflecting information relevant to transactions that~~which~~ took place during the period covered by the~~such~~ Notice of Tax Liability must be preserved until the termination of all proceedings before the Department and before any court upon review.

e) In all cases the Department may, in writing, authorize the destruction of books and records and other papers prior to the expiration of the periods of time during which the taxpayer, except for ~~such~~ written authorization from the Department, is required to keep his or her books and records. (See 86 Ill. Adm. Code 130.825 (Retailers' Occupation Tax Regulations)~~, Section 130.825~~.)

f) *Any person who fails to keep books and records or fails to produce books and records for examination, as required by Section 11 of the Act and this Part, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000 for each subsequent failure to keep books and records or produce books and records for examination, as required by Section 11 of the Act and this Part. The penalties imposed under Section 11 of the Act shall not apply if the taxpayer shows that he or she acted with ordinary business care and prudence.* [35 ILCS 115/11] The provisions of 86 Ill. Adm. Code 130.801(i) that are not inconsistent with the Service Occupation Tax Act shall apply, as far as practicable, to the subject matter of this Part to the same extent as if those provisions were included in this Part.

(Source: Amended at 43 Ill. Reg. 8889, effective July 30, 2019)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Cigarette Tax Act

2) Code Citation: 86 Ill. Adm. Code 440

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 440.75 | New Section |
| 440.110 | Amendment |

4) Statutory Authority: 35 ILCS 130/11, 11a, 11b, and 11c; 20 ILCS 2505/2505-795

5) Effective Date of Rules: July 30, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rules, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 43 Ill. Reg. 1287; January 18, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: The only changes made were the ones agreed upon with JCAR. Only grammatical and technical changes were made. No substantive changes were made.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: Section 440.110 is amended to implement PA 100-940. Pursuant to the Public Act, any person who fails to keep books and records or fails to produce books and records for examination, as required by Sections 11, 11a, 11b and 11c of the Cigarette Tax Act, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep

books and records or produce books and records for examination and a penalty of $3,000 for each subsequent failure to keep books and records or produce books and records for examination. In response to PA 100-940, a new Section 440.75 is added. The Public Act requires that cigarettes only be sold in packages of 20 or 25 cigarettes; the sale of individual or loose cigarettes is prohibited. Any person who violates this prohibition is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of $1,000 for the first violation and $3,000 for any subsequent violation. In addition, Section 440.110 is updated by adding the recordkeeping requirements for secondary distributors, manufacturer representatives, and retailers enacted by PA 98-1055 and PA 99-152; by adding statutory requirements imposed on distributors relating to the issuance of invoices; and by adding the existing statutory penalties for failure to maintain books and records.

16) Information and questions regarding these adopted rules shall be directed to:

Richard S Wolters
Associate Counsel
Legal Services Office
Illinois Department of Revenue
101 West Jefferson
Springfield IL 62794

217/782-2844

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 440
CIGARETTE TAX ACT

Section

440.10 Nature and Rate of Tax
440.20 Tax – How Paid
440.30 Tax – Who Liable For
440.40 Design
440.50 Tax Stamps – When and By Whom Affixed: License or Permit Required
440.60 Tax Stamps – How Affixed
440.70 Tax Stamps – Affixed Out of State
440.75 Cigarette Package Sizes; Sale of Individual or Loose Cigarettes Prohibited; Penalties
440.80 Transporter Permits
440.90 Tax Stamps – Purchase of: Cost: Discount
440.100 Returns Required: When Filed
440.110 Books and Records;~~:~~ Invoices; Penalties~~Examination: Preservation~~
440.120 Unused Stamps: Sale of: Notice to Department
440.130 Mutilated Stamps
440.140 Tax Meters (Repealed)
440.150 Tax Meter Machine Settings (Repealed)
440.160 Vending Machines
440.170 Sales Out of Illinois
440.180 Sales to Governmental Bodies
440.190 Sample Packages of Cigarettes: Stamps or Other Evidence of Tax Payment Affixed
440.200 Credit for Stamps that Are Damaged, Unused, Destroyed or on Packages Returned to the Manufacturer
440.210 Sale of Forfeited Cigarettes and Vending Machines
440.220 Tax-Free Sales of Cigarettes for Use Aboard Ships Operating in Foreign Commerce Outside The Continental Limits of the United States
440.230 Claims for Credit or Refund
440.240 Protest Procedures

AUTHORITY: Implementing and authorized by the Cigarette Tax Act [35 ILCS 130].

SOURCE: Filed and effective June 17, 1958; amended at 6 Ill. Reg. 2831 and 2834, effective March 3, 1982; codified at 8 Ill. Reg. 17912; amended at 13 Ill. Reg. 10678, effective June 16, 1989; amended at 14 Ill. Reg. 6794, effective April 19, 1990; amended at 15 Ill. Reg. 117, effective December 24, 1990; emergency amendment at 23 Ill. Reg. 9541, effective July 29, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 14748, effective December 8, 1999; amended at 24 Ill. Reg. 9903, effective June 23, 2000; emergency amendment at 24 Ill. Reg. 10752, effective July 6, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 17793, effective November 28, 2000; amended at 25 Ill. Reg. 933, effective January 8, 2001; emergency amendment at 26 Ill. Reg. 9021, effective June 10, 2002, for a maximum of 150 days; emergency expired November 5, 2002; amended at 27 Ill. Reg. 1618, effective January 15, 2003; emergency amendment at 27 Ill. Reg. 10524, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; amended at 28 Ill. Reg. 3906, effective February 13, 2004; amended at 32 Ill. Reg. 17575, effective October 27, 2008; amended at 39 Ill. Reg. 14719, effective October 22, 2015; amended at 42 Ill. Reg. 23174, effective November 29, 2018; amended at 43 Ill. Reg. 8898, effective July 30, 2019.

**Section 440.75 Cigarette Package Sizes; Sale of Individual or Loose Cigarettes Prohibited; Penalties**

a) *Cigarettes may only be sold in packages of 20 or 25 cigarettes. The sale of individual or loose cigarettes is prohibited.* If an authorized agent of the Department finds open packages of cigarettes and empty packages of cigarettes at or behind the sales counter, a prima facie presumption shall arise that the person is selling individual or loose cigarettes in violation of the Act. A person who is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in this Section.

b) *Any person who violates subsection (a) is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of $1,000 for the first violation and $3,000 for any subsequent violation.* The Department cannot assess more than one penalty under this Section on a person in a 24-hour period.

c) *Any person who violates subsection (a) shall be guilty of a Class 4 felony.* [35 ILCS 130/18d]

(Source: Added at 43 Ill. Reg. 8898, effective July 30, 2019)

**Section 440.110 Books and Records;~~:~~ Invoices; Penalties~~Examination: Preservation~~**

a) Books and Records

1) Distributors. Every distributor of cigarettes, who is required to procure a license under the Act, shall keep within Illinois, at his or her licensed address, complete and accurate records of cigarettes held, purchased, manufactured, brought in or caused to be brought in from without the State, and sold or otherwise disposed of, and shall preserve and keep within Illinois at his licensed address all invoices, bills of lading, sales records, copies of bills of sale, inventory at the close of each period for which a return is required of all cigarettes on hand and of all cigarette revenue stamps, both affixed and unaffixed, and other pertinent papers and documents relating to the manufacture, purchase, sale or disposition of cigarettes. A distributor's records of a particular purchase from a manufacturer or distributor shall include:

A) A copy of the distributor's purchase order (if any) to the manufacturer or distributor;

B) the manufacturer's or distributor's invoice to the distributor in duplicate (see subsection (b)(1));

C) a bill of lading or waybill pertaining to the shipment covered by the invoice;

D) the receiving record showing the date when the cigarettes were received by the distributor; and

E) evidence of payment by the distributor to the manufacturer or distributor.

2) Secondary Distributors. *Every secondary distributor of cigarettes who is required to procure a license under the Act shall keep within Illinois, at his or her licensed address, complete and accurate records of cigarettes held, purchased, brought in from without the State, and sold, or otherwise disposed of, and shall preserve and keep within Illinois at his or her licensed address all invoices, bills of lading, sales records, copies of bills of sale, inventory at the close of each period for which a report is required of all cigarettes on hand, and other pertinent papers and documents*

*relating to the purchase, sale, or disposition of cigarettes.* [35 ILCS 130/11a]

3) Manufacturers with Manufacturer Representatives. *Every manufacturer with authority to maintain manufacturer representatives under Section 4f of the Act shall keep within Illinois, at his or her business address identified under Section 4f of the Act, complete and accurate records of cigarettes purchased, sold, or otherwise disposed of, and shall preserve and keep within Illinois at his or her business address all invoices, sales records, copies of bills of sale, inventory at the close of each period for which a report is required of all cigarettes on hand, and other pertinent papers and documents relating to the purchase, sale, or disposition of cigarettes. At all times during the usual business hours of the day, any duly authorized agent or employee of the Department may enter any place of business of the manufacturers with authority to maintain manufacturer representatives under Section 4f of the Act and their manufacturer representatives, or inspect any motor vehicle used by a manufacturer representative in the course of business, without a search warrant and may inspect the premises, motor vehicle, and any packages of cigarettes therein contained to determine whether any of the provisions of the Act are being violated.* [35 ILCS 130/11b]

4) Retailers. *Every retailer who is required to procure a license under the Act shall keep within Illinois complete and accurate records of cigarettes purchased, sold, or otherwise disposed of. It shall be the duty of every retail licensee to make sales records, copies of bills of sale, and inventory at the close of each period for which a report is required of all cigarettes on hand available upon reasonable notice for the purpose of investigation and control by the Department.*

A) *The books and records need not be maintained on the licensed premises, but must be maintained in the State of Illinois. However, all original invoices or copies thereof covering purchases of cigarettes must be retained on the licensed premises for a period of 90 days after purchase, unless the Department has granted a waiver in response to a written request in cases in which records are kept at a central business location within the State of Illinois.* Prior to removing the books and records from the licensed premises, the retailer must notify the Department that the books

and records will be kept at another location in Illinois and identify the location. Under these circumstances, books and records may be kept at that location in Illinois, but the taxpayer must, within a reasonable time after notification by the Department, make all pertinent books, records, papers and documents available at some point within Illinois for the purpose of inspection and audit as the Department may deem necessary.

B) *Books and records may be maintained out of state if access is available electronically. However, all original invoices or copies thereof covering purchases of cigarettes must be retained on the licensed premises for a period of 90 days after purchase, unless the Department has granted a waiver in response to a written request when records that are available electronically are maintained out of state.* [35 ILCS 130/11c]

C) The Department will grant a written waiver under subsections (a)(4)(A) and (B) when the retailer submits a letter to the Department containing:

1) the retailer's license number and FEIN;

2) the address or addresses of the licensed premises where records are currently maintained;

3) the address of the central location or out-of-state location where the retailer intends to maintain the records;

4) if the records are maintained out-of-state, an explanation of the process and system that will enable the Department or its duly authorized agents or employees to electronically access the records from the licensed premises on demand; and

5) an acknowledgement by the retailer that the Department, upon 30 days written notice, may revoke the waiver of the retailer for one or more licensed premises if the retailer:

A) fails to provide access in accordance with the requirements of the written waiver;

B) transfers or sells the licensed premises to another person; or

C) changes the process or system for providing access to the records electronically.

5~~b~~) *For purposes of this Section, "records" means all data maintained by distributors, secondary distributors, manufacturers with manufacturer representatives, and retailers, including data on paper, microfilm, microfiche or any type of machine sensible data compilation.* [35 ILCS 130/11, 11a, 11b and 11c]~~Among other things, a distributor's records of a particular purchase from a manufacturer shall include:~~

~~1) A copy of the distributor's purchase order (if any) to the manufacturer;~~

~~2) the manufacturer's invoice to the distributor in duplicate (see subsection (e));~~

~~3) bill of lading or waybill pertaining to the shipment covered by such invoice;~~

~~4) receiving record (the receiving record should show the date when the cigarettes were received by the distributor); and~~

~~5) other records as the Department may reasonably require.~~

6~~c~~) All books and records and other papers and documents which are required by the Act to be kept shall be kept in the English language, and shall, at all times during the usual business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. *At all times during the usual business hours of the day, any duly authorized agent or employee of the Department may enter any place of business of the distributor, secondary distributor, manufacturer with authority to maintain a manufacturer representative, manufacturer representative's vehicle, or retailer without a search warrant and inspect the premises and*

*the stock or packages of cigarettes and any vending devices in the premises to determine whether any of the provisions of the Act are being violated. If the agent or employee is denied free access or is hindered or interfered with in making the examination, the license of the distributor, secondary distributor, manufacturer representative or retailer shall be subject to revocation by the Department.* [35 ILCS 130/11, 11a, 11b and 11c]

7~~d~~) *The books, records, papers and documents shall be preserved for a period of at least 3 years after the date of the documents, or the date of the entries appearing in the records, whichever is later, unless the Department, in writing, authorizes their destruction or disposal at an earlier date.* [35 ILCS 130/11, 11a, 11b and 11c]

b~~e~~) Invoices~~:~~

1) Every distributor who is required to procure a license under the Act and who purchases cigarettes for shipment into Illinois from a point outside this State shall procure invoices in duplicate covering each shipment, shall make the invoices available for inspection upon demand by a duly authorized agent or employee of the Department, and shall, if the Department so requires, furnish one copy of each invoice to the Department upon request.

2) *Every sales invoice issued by a licensed distributor to a retailer in this State shall contain the distributor's cigarette distributor license number unless the distributor has been granted a waiver by the Department. The distributor shall file a written request with the Department, and, if the Department determines that the distributor meets the conditions for a waiver, the Department will grant the waiver. The Department will grant a waiver in response to a written request when:*

A) *the distributor sells cigarettes only to licensed retailers that are wholly-owned by the distributor or owned by a wholly-owned subsidiary of the distributor;*

B) *the licensed retailer obtains cigarettes only from the distributor requesting the waiver; and*

C) *the distributor affixes the tax stamps to the original packages of cigarettes sold to the licensed retailer.* [35 ILCS 130/11]

3) *Any licensed distributor that ships or otherwise causes to be delivered unstamped original packages of cigarettes into, within, or from this State shall ensure that the invoice or equivalent documentation and the bill of lading or freight bill for the shipment identifies the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity by brand style of the cigarettes so transported, provided that this* subsection (b)(3) *shall not be construed as to impose any requirement or liability upon any common or contract carrier.* [35 ILCS 130/3]

4~~f~~) Each Illinois manufacturer of cigarettes in original packages that are contained inside a sealed transparent wrapper shall keep a copy of each invoice rendered by the manufacturer to any purchaser to whom the manufacturer delivered cigarettes (or caused cigarettes to be delivered) during the period covered by the manufacturer's return. Copies of invoices must be furnished to the Department upon request.

5~~g~~) Each manufacturer who holds a permit under Section 4b of the Act shall keep a copy of each invoice rendered by the permittee to any purchaser to whom the permittee delivered cigarettes of the type covered by the permit (or caused cigarettes of the type covered by the permit to be delivered) in Illinois during the period covered by the return. Copies of invoices must be furnished to the Department upon request.

6~~h~~) When a distributor who is licensed or has a permit under the Cigarette Tax Act sells cigarettes to a federal~~Federal~~ or foreign government agency or instrumentality under circumstances causing Illinois cigarette tax liability to be incurred (see Section 440.180~~ of this Part~~), the distributor shall print, stamp or otherwise write substantially the following legend on the original and all copies of the invoice covering the cigarettes: "Illinois cigarette tax paid".

7~~i~~) When a distributor who is licensed or has a permit under the Cigarette Tax Act sells Illinois tax-stamped or tax-imprinted original packages of cigarettes to any purchaser other than a federal~~Federal~~ or foreign government agency or instrumentality, the distributor's invoice not only

shall state that the cigarette tax has been paid by the distributor, but also shall state the amount of the tax to the purchaser as a separate item from the selling price of the cigarettes.

8~~j~~) When a permit holder or licensee under the Cigarette Use Tax Act (as distinguished from a licensee or permit holder under the Cigarette Tax Act) sells Illinois tax-stamped or tax-imprinted cigarettes to anyone other than a federal~~Federal~~ or foreign government agency or instrumentality, the distributor's invoice shall state the amount of the cigarette use tax to the purchaser as a separate item from the selling price of the cigarettes. (See Section 440.50~~ of this Part~~.) However, when a person sells cigarettes to a federal~~Federal~~ or foreign government agency or instrumentality, the~~his~~ invoice should omit any reference to the cigarette use tax.

c) Penalties

1) *Any person required by the Act to keep records of any kind whatsoever, who shall fail to keep the records so required or who shall falsify those records, shall be guilty of a Class 4 felony. If a person fails to produce the records for inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep the records so required. A person who is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in this subsection (c).* [35 ILCS 130/14].

2) *Any person who shall fail to safely maintain and preserve the records required by Sections 11, 11a, 11b, and 11c of the Act for a period of 3 years, as required in the Act, in such manner as to insure permanency and accessibility for inspection by the Department, shall be guilty of a business offense and may be fined up to $5,000.* [35 ILCS 130/15] (See subsection (a) for the requirements to maintain books and records.)

3) *The Department may, after notice and hearing as provided for by the Act, revoke, cancel or suspend the license of any distributor, secondary distributor, or retailer for any noncompliance with this subsection (c). No license so revoked shall be reissued to any such distributor, secondary distributor, or retailer within a period of 6 months after the date of the final determination of the revocation. Any distributor, secondary distributor, or retailer aggrieved by any decision of the Department under*

*this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice in writing to the distributor, secondary distributor, or retailer requesting the hearing of the time and place fixed for the hearing. If a distributor, secondary distributor, or retailer protests the revocation, cancellation or suspension of a license and requests a hearing, the notice also shall contain a statement of the charges preferred against the distributor, secondary distributor or retailer. The Department shall hold the hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to the distributor, secondary distributor, or retailer. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.* [35 ILCS 130/6]

4) *Any person who fails to keep books and records or fails to produce books and records for inspection, as required by Sections 11, 11a, 11b, and 11c of the Act, is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or failure to produce books and records for inspection, as required by Sections 11, 11a, 11b, and 11c, and $3,000 for each subsequent failure to keep books and records or failure to produce books and records for inspection, as required by Sections 11, 11a, 11b, and 11c.* [35 ILCS 130/15a] (See subsections (a) and (b) for the requirements to maintain books and records.)

A) All books and records and other papers and documents that are required to be kept by the Act shall, at all times during the usual business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. (See subsection (a)(6).) A person that prohibits a duly authorized agent of the Department from inspecting books and records during usual business hours of the day has failed to produce books and records to the Department for inspection as required by this Section. The Department may issue a notice of penalty to that person pursuant to this subsection (c)(4). The Department is not required to provide the retailer with a written document request pursuant to this subsection (c)(4)(A) or provide additional time for the retailer

to allow the inspection of the premises and the books and records at the location.

B) Except for retailers that are permitted to maintain books and records at another location pursuant to subsection (a)(4), distributors, secondary distributors, manufacturers with manufacturer representatives, and retailers must have a person at their place of business at all times during the usual business hours of the day who is authorized to produce books and records for inspection by the Department. It is presumed that a person working at a place of business has authority to permit the Department to inspect the books and records at the business location. If a retail establishment has only one employee working at the time of the request for the books and records who has no ownership interest in the establishment and is not authorized to produce books and records, the employee is required to advise the Department he or she does not have authority to provide books and records for inspection. The Department will not issue a notice of penalty to a retailer for failure to produce books and records if a person who is authorized to produce the books and records can be contacted by the employee and arrives at the place of business within 2 hours and produces the books and records. The Department may extend the period either on verbal or written request for good cause shown or on its own motion.

EXAMPLE 1: An authorized agent of the Department attempts to inspect the books and records of a cigarette retailer. The person at the store states the books and records are at the store but refuses to provide access to the books and records because the owner of the store told him not to let anyone have access to the records. The person states the owner is unavailable and cannot be contacted. The Department issues a notice of penalty.

EXAMPLE 2: An authorized agent of the Department attempts to inspect the books and records of a cigarette retailer. The person at the store states the books and records are at the store but refuses to provide access to the books and records because the owner of the store told him not to let anyone have access to the records. The person states he can call a person responsible for making the

records available to the agent. The employee calls the person and the person arrives at the store in less than 2 hours and makes the books and records available to the agent. The Department will not issue a notice of penalty.

EXAMPLE 3: An authorized agent of the Department enters a retailer's place of business and requests to see the books and records. The person at the store states the books and records are maintained at another business location in Illinois. The agent cannot issue a notice of penalty unless the retailer failed to notify the Department that the books and records are located at another location pursuant to subsection (a)(4). However, the authorized agent of the Department does have authority to inspect the premises pursuant to subsection (a)(6).

C) If a person fails to produce books and records for inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep the books and records so required. A person who is unable to rebut this presumption is subject to the penalty provided in this subsection (c)(4). Except as otherwise provided by subsection (c)(4)(A), if a request for the production of books and records has been made and not honored, prior to issuing a notice of penalty for a failure to maintain books and records or a failure to produce books and records, the Department must provide the taxpayer with a document request in writing. The written document request shall contain:

i) the name of the person receiving the request;

ii) the name of the business;

iii) the date of the original request or requests;

iv) the books and records requested;

v) the books and records that the person failed to produce;

vi) the number of days the person has to produce the books and records; and

vii) the name of the Department agent or employee and his or her contact information.

D) The Department agent or employee shall sign and date the written document request and personally provide or mail a copy of the written document request to the business at its last known address. The person shall have 30 days from the date of the written document request to produce the books and records the person has failed to produce. The Department may extend the period either on written request for good cause shown or on its own motion. If the person fails to produce the books and records within the time allotted, the Department may issue a notice of penalty pursuant to this subsection (c)(4) to the business at its last known address.

EXAMPLE: An authorized agent of the Department enters a convenience store and requests to see all the invoices for cigarettes purchased by the store in the last 60 days and all cash register receipts for sales made in the last 60 days. The person at the store produces the cash register receipts but states that they have no invoices for cigarettes purchased in the last 60 days. The agent completes a written document request, provides a copy to the person, and provides the person 30 days to produce the invoices. The agent returns 30 days later and requests the invoices. The person at the store cannot produce the invoices. The Department will issue a notice of penalty to the business at its last known address.

E) Any person receiving a notice of penalty may, within 20 days after the date on the notice, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to that person. If the request is made during an audit, the Department shall postpone the hearing until completion of the audit or inspection. In the absence of a protest and request for a hearing within 20 days, the Department's decision

shall become final without any further determination being made or notice given.

F) The Department cannot impose more than one penalty for failure to produce books and records for a calendar month.

EXAMPLE 1: An authorized agent of the Department inspects a cigarette retailer and requests the records for the first week in April. The retailer does not produce the records. The agent subsequently requests the records for the remaining 3 weeks in April. The retailer does not produce the records. The agent can assess only one penalty for the month of April.

EXAMPLE 2: An authorized agent of the Department inspects a cigarette retailer and requests all purchase invoices for cigarettes for March. The invoices are not provided by the retailer and the Department issues a notice of penalty. The agent returns in May and ask to see all the cigarette sales receipts for March. The retailer fails to produce the sales receipts for March. The Department cannot issue a penalty for failure of the retailer to provide sales receipts for March because the agent has previously issued a notice of penalty for failure to produce the invoices for March.

G) A records request can cover multiple periods. The Department is authorized to issue a separate penalty for each period; e.g., for a taxpayer that files returns monthly, the period is one month.

EXAMPLE: An authorized agent of the Department inspects a cigarette retailer and requests the books and records for the months of January through July. The retailer cannot produce the books and records for any of the months. The agent fills out a written document request, provides a copy of the document request to the person, and provides the person 30 business days to produce the invoices. The agent returns 30 business days later and requests the invoices. The person at the store cannot produce the invoices. The Department will issue a notice of penalty in the amount of $1,000 for the month of January and $3,000 for each of the months February through July, for a total penalty of $19,000.

(Source: Amended at 43 Ill. Reg. 8898, effective July 30, 2019)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENT

1) Heading of the Part: Cigarette Use Tax Act

2) Code Citation: 86 Ill. Adm. Code 450

3) Section Number: 450.50 — Adopted Action: Amendment

4) Statutory Authority: 35 ILCS 135/15a, 15b, 21 and 23a; 20 ILCS 2505/2505-795

5) Effective Date of Rule: July 30, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rule, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 43 Ill. Reg. 1303; January 18, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: The only changes made were the ones agreed upon with JCAR. Only grammatical and technical changes were made. No substantive changes were made.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: Section 445.50 is amended to implement PA 100-940. Pursuant to the public act, any person who fails to keep books and records or fails to produce books and records for examination, as required by Sections 15 and 15a of the Cigarette Use Tax Act, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000

for each subsequent failure to keep books and records or produce books and records for examination. In addition, Section 450.50 is updated by adding the recordkeeping requirements for secondary distributors enacted by PA 98-1055; by adding a statutory requirement imposed on distributors relating to the issuance of invoices; and by adding the existing statutory penalties for failure to maintain books and records.

16) Information and questions regarding this adopted rule shall be directed to:

Richard S Wolters
Associate Counsel
Legal Services Office
Illinois Department of Revenue
101 West Jefferson
Springfield IL 62794

217/782-2844

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 450
CIGARETTE USE TAX ACT

Section
450.10 Nature and Rate of Tax
450.20 Tax Stamps – Affixed Out of State
450.30 Licenses and Permits – Bonds
450.40 Reports and Returns
450.50 Books and Records; Invoices; Penalties
450.60 Unused Stamps – Sale of – Notice to Department – Mutilated Stamps
450.70 Cigarettes Used Outside Illinois
450.80 Purchase of Cigarettes by Governmental Bodies for Use
450.90 Credit for Stamps that Are Damaged, Unused, Destroyed or on Packages Returned to the Manufacturer
450.100 Sample Packages of Cigarettes – Stamps or Other Evidence of Tax Collection Affixed
450.110 Forfeited Cigarettes and Vending Machines
450.120 Claims for Credit or Refund
450.130 Protest Procedures

AUTHORITY: Implementing and authorized by the Cigarette Use Tax Act [35 ILCS 135].

SOURCE: Filed and effective June 17, 1958; codified at 8 Ill. Reg. 13838; amended at 13 Ill. Reg. 10687, effective June 16, 1989; amended at 14 Ill. Reg. 6804, effective April 19, 1990; amended at 15 Ill. Reg. 122, effective December 24, 1990; amended by emergency rulemaking at 23 Ill. Reg. 9546, effective July 29, 1999, for a maximum of 150 days; amended at 23 Ill. Reg. 14753, effective December 8, 1999; amended at 24 Ill. Reg. 9909, effective June 23, 2000; emergency amendment at 24 Ill. Reg. 10759, effective July 6, 2000, for a maximum of 150 days; amended at 24 Ill. Reg. 17800, effective November 28, 2000; amended at 25 Ill. Reg. 937, effective January 8, 2001; emergency amendment at 26 Ill. Reg. 9027, effective June 10, 2002, for a maximum of 150 days; emergency expired November 5, 2002; amended at 27 Ill. Reg. 1647, effective January 15, 2003; emergency amendment at 27 Ill. Reg. 10529, effective July 1, 2003, for a maximum of 150 days; emergency expired November 27, 2003; amended at 28 Ill. Reg. 3911, effective February 13, 2004; amended at 32 Ill. Reg. 17580, effective October 27, 2008; amended at 42 Ill. Reg. 23186, effective November 29, 2018; amended at 43 Ill. Reg. 8915, effective July 30, 2019.

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENT

**Section 450.50 Books and Records; Invoices; Penalties**

a) Books and Records

1) Distributors and Persons that Have Not Paid the Tax Due Under the Act. Every distributor required or authorized to collect taxes imposed by the Cigarette Use Tax Act and every person using, in this State, cigarettes purchased on or after the effective date of this Act without Illinois cigarette tax stamps affixed to the original packages and without authorized tax imprints placed underneath the sealed transparent wrapper of the original packages, shall keep the records, receipts, invoices and other pertinent books, documents, memoranda and papers as the Department shall require, in a form as the Department shall require. The books, records, papers, memoranda and documents of a distributor pertaining to business done by him or her at or from a licensed place of business, or at or from a place of business for which he or she holds a permit issued by the Department, shall be kept by the distributor at the place of business.~~b)~~ A~~Among other things, a~~ distributor's records of a particular purchase from a manufacturer or other distributor shall, at a minimum, include:

A~~1~~) a copy of the distributor's purchase order (if any) to the manufacturer or other distributor;

B~~2~~) the manufacturer's or other distributor's invoice to the distributor in duplicate (see subsection (b~~d~~));

C~~3~~) bill of lading or waybill pertaining to the shipment covered by the~~such~~ invoice;

D~~4~~) receiving record (the receiving record should show the date when the cigarettes were received by the distributor);~~ and~~

E) evidence of payment by the other distributor to the manufacturer; and

F~~5~~) other records as the Department may reasonably require.

2) *Secondary Distributors. Every secondary distributor of cigarettes who is required to procure, or is allowed to procure, a license under the Act shall keep, at his or her licensed address, complete and accurate records of cigarettes held, purchased, brought in from without the State, and sold, or otherwise disposed of, and shall preserve and keep within Illinois at his or her licensed address all invoices, bills of lading, sales records, copies of bills of sale, inventory at the close of each period for which a report is required of all cigarettes on hand, and other pertinent papers and documents relating to the purchase, sale or disposition of cigarettes.* [35 ILCS 135/15a]

3) *For purposes of this Section, "records" means all data maintained by the secondary distributors, including data on paper, microfilm, microfiche or any type of machine sensible data compilation.* (See 35 ILCS 135/15 and 15a.)

4~~e~~) All books, records, papers, memoranda and documents that are required to be kept under the Act shall be kept in the English language and shall, at all times during business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. *At all times during the usual business hours of the day, any duly authorized agent or employee of the Department may enter any place of business of the secondary distributor without a search warrant and may inspect the premises and the stock or packages of cigarettes in those premises to determine whether any of the provisions of the Act are being violated. If the agent or employee is denied free access or is hindered or interfered with in making the examination, the license of the secondary distributor at the premises shall be subject to revocation by the Department.* [35 ILCS 135/15 and 15a]~~The books, records, papers, memoranda and documents of a distributor pertaining to business done by him at or from a licensed place of business, or at or from a place of business for which he holds a permit issued by the Department, shall be kept by the distributor at the place of business.~~

5~~1~~) The books, records, papers, memoranda and documents that~~, which~~ are required to be kept~~,~~ shall be preserved for a period of at least 3 years after the date of the documents or the date of the entries appearing in the records, unless the Department, in writing, authorizes their destruction or disposal at an earlier date. (See 35 ILCS 135/15 and 15a.)

6~~2~~) It is not the purpose of this subsection (a)~~regulation~~ to require distributors to keep duplicate sets of books and records. Consequently, to the extent to which a distributor is required by the Cigarette Tax Act and by the Cigarette Use Tax Act to keep the same books and records, the distributor's compliance with the requirement under the Cigarette Tax Act shall be deemed to be a compliance with the same requirement under the Cigarette Use Tax Act.

b~~d~~) Invoices~~:~~

1) Every person who purchases cigarettes for shipment into Illinois from a point outside this State, and who is required to file a return with the Department with respect to the cigarettes, shall procure invoices covering each shipment and shall furnish one copy of each invoice to the Department upon request.

2) Each Illinois manufacturer of cigarettes in original packages that are contained inside a sealed transparent wrapper shall keep a copy of each invoice rendered by the manufacturer to any purchaser to whom the manufacturer delivered cigarettes (or caused cigarettes to be delivered) during the period covered by the manufacturer's return. Copies must be furnished to the Department upon request.

3) Each manufacturer who holds a permit under Section 7 of the Cigarette Use Tax Act shall keep a copy of each invoice rendered by the permittee to any purchaser to whom the permittee delivered cigarettes of the type covered by the permit (or caused cigarettes of the type covered by the permit to be delivered) in Illinois during the period covered by the return. Copies must be furnished to the Department upon request. Subsections (a)(1) through (a)(3)~~This subsection~~ shall not apply to a transaction in which the same requirement applies by virtue of the provisions of 86 Ill. Adm. Code 440.110 (Cigarette Tax Act rules).

4) *Any licensed distributor that ships or otherwise causes to be delivered unstamped original packages of cigarettes into, within, or from this State shall ensure that the invoice or equivalent documentation and the bill of lading or freight bill for the shipment identifies the true name and address of the consignor or seller, the true name and address of the consignee or*

*purchaser, and the quantity by brand style of the cigarettes so transported, provided that this Section shall not be construed as to impose any requirement or liability upon any common or contract carrier.* [35 ILCS 135/3]

5~~e~~) When a permit holder or licensee under the Cigarette Use Tax Act (as distinguished from a licensee or permit holder under the Cigarette Tax Act) sells Illinois tax-stamped or tax-imprinted cigarettes to anyone other than a federal~~Federal~~ or foreign government agency or instrumentality, distributor's invoice shall state the amount of the cigarette use tax to the purchaser as a separate item from the selling price of the cigarettes. However, when a person sells cigarettes to a federal~~Federal~~ or foreign government agency or instrumentality, the~~his~~ invoice should omit any reference to the cigarette use tax.

c) Penalties

1) *Any person required by the Act to maintain or keep records of any kind whatsoever who shall fail to keep the records so required, or who shall falsify those records, shall be guilty of a Class 4 felony. If a person fails to produce the records for inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep the records so required. A person who is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in this Section. This subsection (c)(1) shall not apply if the violation in a particular case also constitutes a criminal violation of the Cigarette Tax Act.* [35 ILCS 135/22]

2) *Any person who shall fail to safely preserve the records required by Sections 15 and 15a of the Act for the period of 3 years, as required in those Sections, in such manner as to insure permanency and accessibility for inspection by the Department shall be guilty of a business offense and may be fined up to $5,000. This subsection (c)(2) shall not apply if the violation in a particular case also constitutes a criminal violation of the Cigarette Tax Act.* [35 ILCS 135/23]

3) The Department may, after notice and hearing as provided for by the Act, revoke, cancel or suspend the license of any distributor or secondary distributor for any noncompliance with this Section. No license so

revoked shall be reissued to any such distributor or secondary distributor within a period of 6 months after the date of the final determination of the revocation. (See 35 ILCS 135/6.) Any distributor or secondary distributor aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice in writing to the distributor or secondary distributor requesting the hearing of the time and place fixed for the hearing. If a distributor or secondary distributor protests the revocation, cancellation or suspension of a license and requests a hearing, the notice also shall contain a statement of the charges preferred against the distributor or secondary distributor. The Department shall hold the hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to the distributor or secondary distributor. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

4) *Any person who fails to keep books and records or fails to produce books and records for inspection, as required by Sections 15 and 15a of the Act, is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or failure to produce books and records for inspection, as required by Sections 15 and 15a, and $3,000 for each subsequent failure to keep books and records or failure to produce books and records for inspection, as required by Sections 15 and 15a.* [35 ILCS 135/23a] The provisions of 86 Ill. Adm. Code 440.110(c) (Cigarette Tax Act Regulations) that are not inconsistent with the Cigarette Use Tax Act shall apply, as far as practicable, to the subject matter of this Part to the same extent as if those provisions were included in this Part.

(Source: Amended at 43 Ill. Reg. 8915, effective July 30, 2019)

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

1) Heading of the Part: Tobacco Products Tax Act of 1995

2) Code Citation: 86 Ill. Adm. Code 660

3)

| Section Numbers: | Adopted Actions: |
|---|---|
| 660.20 | Amendment |
| 660.24 | Amendment |
| 660.25 | Amendment |
| 660.50 | Amendment |

4) Statutory Authority: 35 ILCS 120/12; 20 ILCS 2505/2505-795

5) Effective Date of Rules: July 30, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rules, including any material incorporated by reference, is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in *Illinois Register*: 43 Ill. Reg. 1312; January 18, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: The only changes made were the ones agreed upon with JCAR. Only grammatical and technical changes were made. No substantive changes were made.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? No

15) Summary and Purpose of Rulemaking: Section 660.20 is amended to remove obsolete language. Section 660.24 is amended to add invoice requirements enacted by PA 100-940 that are imposed on retailers for tobacco products purchased by the retailers from

distributors, add a requirement for invoices to state the weight of tobacco contained in little cigars, and remove obsolete language. Section 660.25 is amended to add invoice requirements enacted by PA 100-940 and imposed on distributors for tobacco products purchased or sold by distributors, add a requirement for invoices to state the weight of tobacco contained in little cigars, and removes obsolete language. Section 660.50 is amended to implement PA 100-940. Pursuant to the public act, any person who fails to keep books and records or fails to produce books and records for examination, as required by Sections 10-35 of the Tobacco Products Tax Act of 1995, is liable to pay to the Department, for deposit into the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or produce books and records for examination and a penalty of $3,000 for each subsequent failure to keep books and records or produce books and records for examination. A number of additional amendments are made to the penalty provisions in Section 660.50 in response to PA 100-940.

16) Information and questions regarding these adopted rules shall be directed to:

Richard S Wolters
Associate Counsel
Legal Services Office
Illinois Department of Revenue
101 West Jefferson
Springfield IL 62794

217/782-2844

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 660
TOBACCO PRODUCTS TAX ACT OF 1995

Section

660.5 Nature and Rate of Tobacco Products Tax
660.10 General Definitions
660.15 Distributor Licenses
660.16 Retailer Licenses
660.18 Stamping Distributors; Purchasing Tax Stamps; Affixing Tax Stamps to Packages of Little Cigars
660.20 Returns
660.24 Books and Records; Invoices − Retailers
660.25 Books and Records; Invoices − Distributors
660.26 Invoices Relating to Packages of Little Cigars
660.27 Manufacturers – Sale of Little Cigars
660.28 Retailers – Purchase and Possession of Tobacco Products
660.29 Wholesalers – Possession of Little Cigars
660.30 Exempt Sales
660.35 Claims for Credit
660.40 Credit for Stamps that Are Damaged, Unused, Destroyed or Affixed to Packages of Little Cigars Returned to the Manufacturer
660.45 License Actions: Revocations, Cancellations and Suspensions
660.50 Penalties, Interest and Procedures
660.55 Incorporation by Reference

AUTHORITY: Implementing the Tobacco Products Tax Act of 1995 [35 ILCS 143] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-795].

SOURCE: Adopted at 20 Ill. Reg. 10174, effective July 16, 1996; amended at 26 Ill. Reg. 13310, effective August 23, 2002; amended at 34 Ill. Reg. 12972, effective August 19, 2010; amended at 40 Ill. Reg. 10954, effective July 29, 2016; amended at 43 Ill. Reg. 8923, effective July 30, 2019.

**Section 660.20 Returns**

a) *Every distributor* of tobacco products *shall, on or before the 15th day of each calendar month, file a return with the Department covering the preceding calendar month* disclosing the following (Section 10-20 of the Act):

1) The wholesale price for tobacco products, excluding little cigars and moist snuff, manufactured and then sold or otherwise disposed of.

2) The wholesale price for tobacco products, excluding little cigars and moist snuff, purchased and then sold or otherwise disposed of.

3) The total cost of all tobacco products, excluding little cigars and moist snuff, sold or otherwise disposed of.

4) Deductions authorized by law on tobacco products, excluding little cigars and moist snuff.

5) Tobacco products tax base, excluding little cigars and moist snuff.

6) Total tax based on percentage of wholesale price on tobacco products, excluding little cigars and moist snuff.

7) Total quantity in ounces and fractional ounces of moist snuff purchased and then sold or otherwise disposed of.

8) Deductions authorized by law on moist snuff.

9) Total tax on moist snuff.

10) In addition to the items listed in subsections (a)(1) through (9):

A) The quantity of little cigars purchased and sold or otherwise disposed of.

B) The quantity of packages of little cigars containing 20 or 25 little cigars.

C) Deductions authorized by law on little cigars.

D) Total tax on little cigars.

b) The return shall be filed in the format and manner prescribed by the Department. Payment of the tax in the amount disclosed by the return shall accompany the return. Taxpayers~~Effective October 1, 2002 through September 30, 2010, taxpayers whose annual liability is $200,000 or more for the preceding calendar year are required to make payments of tax by Electronic Funds Transfer as provided in 86 Ill. Adm. Code 750. Beginning October 1, 2010, taxpayers~~ whose annual liability is $20,000 or more for the preceding calendar year are required to make payments of tax by Electronic Funds Transfer as provided in 86 Ill. Adm. Code 750. For purposes of this subsection, *the term "annual tax liability" means, for a taxpayer that incurs a tax liability under the Retailers' Occupation Tax Act, Service Occupation Tax Act, Use Tax Act, Service Use Tax Act, or any other State or local occupation or use tax law that is administered by the Department* (which includes the Act), *the sum of the taxpayer's liabilities under the Retailers' Occupation Tax Act, Service Occupation Tax Act, Use Tax Act, Service Use Tax Act, and all other State and local occupation and use tax laws administered by the Department for the immediately preceding calendar year*. [20 ILCS 2505/2505-210(c)]

c) Tobacco products "otherwise disposed of" include samples of tobacco products. Transfers of tobacco products between divisions of a corporation that have separate Illinois Business Tax numbers are required to be reported as sales under "otherwise disposed of."

d) Returns~~Effective January 1, 2016, returns~~, schedules, documents and data required to be filed by the Act with the Department must be filed electronically in the format required by the Department. Distributors who do not have access to the Internet may petition the Department for a waiver of this requirement.

(Source: Amended at 43 Ill. Reg. 8923, effective July 30, 2019)

**Section 660.24 Books and Records; Invoices – Retailers**

a) ~~Through December 31, 2015, *every retailer shall keep complete and accurate records of tobacco products held and purchased, and tobacco products sold or otherwise disposed of, and shall preserve and keep all invoices, bills of lading, sales records, and copies of bills of sale. Books, records, papers, and documents that are required by the Act to be kept shall, at all times during the usual business hours of the day, be subject to inspection by the Department or its duly authorized*~~

~~*agents and employees. The books, records, papers, and documents for any period with respect to which the Department is authorized to issue a notice of tax liability shall be preserved until the expiration of that period.* [35 ILCS 143/10-36] b)~~ Every~~*Beginning January 1, 2016, every*~~ *retailer, as defined in Section 10-5* of the Act, *whether or not the retailer has obtained a retailer's license pursuant to Section 4g, shall keep complete and accurate records of tobacco products held, purchased, sold, or otherwise disposed of, and shall preserve and keep all invoices, bills of lading, sales records, and copies of bills of sale, returns and other pertinent papers and documents relating to the purchase, sale, or disposition of tobacco products.*~~ *Those records need not be maintained on the licensed premises, but must be maintained in the State of Illinois; however, if access is available electronically, the records may be maintained out of state. However, all original invoices or copies thereof covering purchases of tobacco products must be retained on the licensed premises for a period of 90 days after the purchase, unless the Department has granted a waiver in response to a written request in cases in which records are kept at a central business location within the State of Illinois or in cases in which records that are available electronically are maintained out of state.* [35 ILCS 143/10-35(b)] The Department will grant a written waiver when the following requirements are met by the retailer:~~

1) *The books and records need not be maintained on the licensed premises, but must be maintained in the State of Illinois. However, all original invoices or copies of those invoices covering purchases of tobacco products must be retained on the licensed premises for a period of 90 days after purchase, unless the Department has granted a waiver in response to a written request in cases in which records are kept at a central business location within the State of Illinois.* [35 ILCS 143/10-35(b)] Prior to removing the books and records from the licensed premises, the retailer shall notify the Department that the books and records will be kept at another location in Illinois and shall identify the location. Under those circumstances, books and records may be kept at that location in Illinois, but the taxpayer shall, within a reasonable time after notification by the Department, make all pertinent books, records, papers and documents available at some point within Illinois for the purpose of inspection and audit as the Department may deem necessary.

2) *Books and records may be maintained out of state if access is available electronically. However, all original invoices or copies of those invoices*

*covering purchases of tobacco products must be retained on the licensed premises for a period of 90 days after purchase, unless the Department has granted a waiver in response to a written request in cases in which records that are available electronically are maintained out of state.* [35 ILCS 143/10-35(b)]

3) The Department will grant a written waiver under subsections (a)(1) and (2) when the following requirements are met by the retailer:

A~~1~~) The retailer submits a letter to the Department containing:

i~~A~~) the retailer's license number and FEIN;

ii~~B~~) the address or addresses of the licensed premises where records are currently maintained;

iii~~C~~) the address of the out-of-state location where the retailer intends to maintain the records;

iv~~D~~) an explanation of the process and system that will enable the Department or its duly authorized employees to electronically access the records from the licensed premises on demand; and

v~~E~~) an acknowledgement by the retailer that the Department, upon 30 days written notice, may revoke the waiver of the retailer for one or more licensed premises if the retailer:

•~~i)~~ fails to provide electronic access in accordance with the requirements of the written waiver;

•~~ii)~~ transfers or sells the licensed premises to another person; or

•~~iii)~~ changes the process or system for providing access to the records electronically.

B~~2~~) For books and records maintained out of state, the~~The~~ Department is given access electronically to accurate records of tobacco

products held, purchased, sold or otherwise disposed of; invoices; bills of lading; sales records; and copies of bills of sale, returns and other pertinent papers and documents relating to the purchase, sale or disposition of tobacco products kept at the licensed premises in the normal course of business at the time of the request.

C~~3~~) For books and records maintained out of state, the~~The~~ Department has tested the process and system from the licensed premises and verified that the Department and its duly authorized employees have access electronically to the required records from the licensed premises on demand.

b~~c~~) *Books, records, papers, and documents that are required by the Act to be kept shall, at all times during the usual business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. The books, records, papers, and documents for any period with respect to which the Department is authorized to issue a notice of tax liability shall be preserved until the expiration of that period.* [5 ILCS 143/10-35(c)]

c) *Whenever any retailer obtains tobacco products from an unlicensed in-state or out-of-state distributor or person, a prima facie presumption shall arise that the tax imposed by the Act on those tobacco products has not been paid in violation of the Act. Invoices or other documents kept in the normal course of business in the possession of a person reflecting purchases of tobacco products from an unlicensed in-state or out-of-state distributor or person or invoices or other documents kept in the normal course of business obtained by the Department from in-state or out-of-state distributors or persons, are sufficient to raise the presumption that the tax imposed by the Act has not been paid. If a presumption is raised, the Department may assess tax, penalty, and interest on the tobacco products.* [35 ILCS 143/10-38]

d) *Every retailer who purchases tobacco products for resale for shipment into Illinois from a point outside Illinois shall procure invoices in duplicate covering each shipment and shall make the invoices available for inspection upon demand by a duly authorized employee of the Department, and shall, if the Department so requires, furnish one copy of each invoice to the Department at the time of filing the return required by the Act.* [35 ILCS 143/10-40]

e) Every retailer who purchases rolls, made wholly or in part of tobacco, when those rolls have an integrated cellulose acetate filter and a wrapper or cover that is made in whole or in part of tobacco and the rolls are contained in packages of 20 or 25, shall procure an invoice from the seller that states whether the rolls weigh less than 4 pounds per thousand or weigh 4 pounds or more per thousand. If a person fails to produce an invoice for inspection by the Department upon request that states whether the rolls weigh less than 4 pounds per thousand or weigh 4 pounds or more per thousand, a prima facie presumption shall arise that the rolls weigh less than 4 pounds per thousand. If the rolls do not contain a tax stamp in accordance with Section 10-10 of the Act, the rolls are contraband and subject to seizure and forfeiture.

f) *The Department may, after notice and a hearing, revoke, cancel, or suspend the license of any retailer who fails to keep books and records as required under the Act, fails to make books and records available for inspection upon demand by a duly authorized employee of the Department, or violates this Section. The notice shall specify the alleged violation or violations upon which the revocation, cancellation, or suspension proceeding is based.* [35 ILCS 143/10-25] Any retailer aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice in writing to the retailer requesting the hearing that contains a statement of the charges preferred against the retailer and that states the time and place fixed for the hearing. The Department shall hold the hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to the retailer. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: Amended at 43 Ill. Reg. 8923, effective July 30, 2019)

**Section 660.25 Books and Records; Invoices − Distributors**

a) Every distributor of tobacco products who is required to procure a license under the Act, including retailers who are required to procure a distributor's license under Section 660.15, shall keep within Illinois, at his or her licensed address, complete and accurate records of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the State, and sold or otherwise disposed of, and shall preserve and keep within Illinois at his or

her licensed address all of the following:

1) Invoices.

2) Bills of lading.

3) Sales records.

4) Copies of bills of sale.

5) The wholesale price for tobacco products sold or otherwise disposed of.

6) An inventory of tobacco products prepared as of December 31 of each year or as of the last day of the distributor's fiscal year if he or she files federal income tax returns on the basis of a fiscal year.

7) Other pertinent papers and documents relating to the manufacture, purchase, sale, or disposition of tobacco products.

8) Certificates of Resale and Certificates of Exemption.

b) All books and records and other papers and documents that are required by the Act to be kept shall be kept in the English language, and shall, at all times during the usual business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees.

c) Such books, records, papers, and documents shall be preserved for the period during which the Department is authorized to issue Notices of Tax Liability, which is generally for a maximum of 3½ years.

d) Every sales invoice issued by a licensed distributor for tobacco products shall contain the distributor's Tobacco Products License number. *Every~~Beginning January 1, 2016, every~~ sales invoice issued by a licensed distributor to a retailer in this State shall contain the distributor's Tobacco Products License number unless the distributor has been granted a waiver by the Department in response to a written request in cases in which the distributor sells little cigars or other tobacco products only to licensed retailers that are wholly-owned by the distributor or owned by a wholly-owned subsidiary of the distributor, the licensed retailer obtains little cigars or other tobacco products only from the distributor*

*requesting the waiver, and the distributor affixes the tax stamps to the original packages of little cigars or has or will pay the tax on the other tobacco products sold to the licensed retailer. The distributor shall file a written request with the Department, and, if the Department determines that the distributor meets the conditions for a waiver, the Department shall grant the waiver.* [35 ILCS 143/10-35(a)] Every sales invoice for packages of little cigars containing other than 20 or 25 little cigars issued by a stamping distributor to a person who is not a stamping distributor shall contain, in addition to the stamping distributor's Tobacco Products License number, the stamping distributor's Cigarette Tax Distributor's License number or Cigarette Use Tax Distributor's License number. (See Section 660.26 for additional rules regarding invoices for little cigars.)

e) Every sales invoice issued by a licensed distributor shall state whether:

1) the tax imposed by the Act has been or will be paid in full; or

2) the sale is exempt in whole or in part under Section 660.30 and the specific subsections under which the exemption is claimed.

A) If the sale is exempt in part, the invoice additionally shall state:

i) the amount of tax actually paid or what will be paid; or

ii) the percentage of tax actually paid based on the amount of the invoice before the allowance of any discount, trade allowance, rebate or other reduction, and including any added surcharges.

B) The distributor making an exempt sale of tobacco products shall document the exemption by obtaining a certification required by Section 660.30(g).

f) Whenever any sales invoice issued by a supplier to a retailer for tobacco products sold to the retailer does not comply with the requirements of subsections (d) and (e), a prima facie presumption shall arise that the tax imposed by Section 10-10 of the Act and Section 660.5 has not been paid on the tobacco products listed on the sales invoice. A retailer that is unable to rebut this presumption is in violation of both the Act and this Part and is subject to the penalties provided in Section 10-50 of the Act.

g) Every~~*Beginning January 1, 2016, every*~~ *licensed distributor of tobacco products in this State is required to show proof of the tax having been paid as required by the Act by displaying its Tobacco Products License number on every sales invoice issued to a retailer in this State.* [35 ILCS 143/10-37]

h) *Every distributor who purchases tobacco products for resale for shipment into Illinois from a point outside Illinois shall procure invoices in duplicate covering each shipment and shall make the invoices available for inspection upon demand by a duly authorized employee of the Department, and shall, if the Department so requires, furnish one copy of each invoice to the Department at the time of filing the return required by the Act.* [35 ILCS 143/10-40]

i) Every distributor who purchases rolls, made wholly or in part of tobacco, when those rolls have an integrated cellulose acetate filter and a wrapper or cover that is made in whole or in part of tobacco and the rolls are contained in packages of 20 or 25, shall procure an invoice from the seller that states whether the rolls weigh less than 4 pounds per thousand or weigh 4 pounds or more per thousand. If a distributor fails to procure an invoice or produce an invoice for inspection by the Department upon request, a prima facie presumption shall arise that the rolls weigh less than 4 pounds per thousand. A distributor that sells these rolls must provide all purchasers with invoices that state whether the rolls weigh less than 4 pounds per thousand or weigh 4 pounds or more per thousand.

j) *Whenever any person obtains tobacco products from an unlicensed in-state or out-of-state distributor or person, a prima facie presumption shall arise that the tax imposed by the Act on those tobacco products has not been paid in violation of the Act. Invoices or other documents kept in the normal course of business in the possession of a person reflecting purchases of tobacco products from an unlicensed in-state or out-of-state distributor or person or invoices or other documents kept in the normal course of business obtained by the Department from in-state or out-of-state distributors or persons, are sufficient to raise the presumption that the tax imposed by the Act has not been paid. If a presumption is raised, the Department may assess tax, penalty, and interest on the tobacco products.* [35 ILCS 143/10-38] See Section 660.50(r) for the penalties that may be imposed for a violation of this Section.

k) *The Department may, after notice and a hearing, revoke, cancel, or suspend the license of any distributor who fails to keep books and records as required under*

*the Act, fails to make books and records available for inspection upon demand by a duly authorized employee of the Department, or violates this Section. The notice shall specify the alleged violation or violations upon which the revocation, cancellation, or suspension proceeding is based.* [35 ILCS 143/10-25] Any distributor aggrieved by any decision of the Department under this Section may, within 20 days after notice of the decision, protest and request a hearing. Upon receiving a request for a hearing, the Department shall give notice in writing to the distributor requesting the hearing that contains a statement of the charges preferred against the distributor and that states the time and place fixed for the hearing. The Department shall hold the hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to the distributor. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: Amended at 43 Ill. Reg. 8923, effective July 30, 2019)

**Section 660.50 Penalties, Interest and Procedures**

a) The provisions of the Uniform Penalty and Interest Act [35 ILCS 735] that are not inconsistent with the Act apply to the enforcement of the Act. See Section 3-1A of the Uniform Penalty and Interest Act.

b) *When the amount due is under $300, any distributor who fails to file a return, willfully fails or refuses to make any payment to the Department of the tax imposed by the Act, or files a fraudulent return, or any officer or agent of a corporation engaged in the business of distributing tobacco products to retailers and consumers located in this State who signs a fraudulent return filed on behalf of the corporation, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act is guilty of a Class 4 felony.*

c) *When the amount due is under $300, any person who accepts money that is due to the Department under the Act from a taxpayer for the purpose of acting as the taxpayer's agent to make the payment to the Department, but who fails to remit the payment to the Department when due, is guilty of a Class 4 felony.*

d) *When the amount due is $300 or more, any distributor who files, or causes to be filed, a fraudulent return, or any officer or agent of a corporation engaged in the*

*business of distributing tobacco products to retailers and consumers located in this State who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of the corporation, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act is guilty of a Class 3 felony.*

e) *When the amount due is $300 or more, any person engaged in the business of distributing tobacco products to retailers and consumers located in this State who fails to file a return, willfully fails or refuses to make any payment to the Department of the tax imposed by the Act, or accepts money that is due to the Department under the Act from a taxpayer for the purpose of acting as the taxpayer's agent to make payment to the Department but fails to remit that payment to the Department when due is guilty of a Class 3 felony.*

f) *Any person who violates any provision of Section 10-20 of the Act and, beginning January 1, 2016, Sections 10-21 and 10-22 of the Act, fails to keep books and records as required under the Act, or willfully violates a rule or regulation of the Department for the administration and enforcement of the Act, is guilty of a Class 4 felony. A person commits a separate offense on each day that he or she engages in business in violation of Section 10-20 of the Act and, beginning January 1, 2016, Section 10-21 or 10-22 of the Act. If a person fails to produce the books and records for inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep books and records as required under this Act. A person who is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in this Section.*

g) *Any taxpayer or agent of a taxpayer who, with the intent to defraud, purports to make a payment due to the Department by issuing or delivering a check or other order upon a real or fictitious depository for the payment of money, knowing that it will not be paid by the depository, is guilty of a deceptive practice in violation of Section 17-1 of the Criminal Code of 2012.*

h) *Any~~Beginning January 1, 2016, any~~ person who violates any provision of Sections 10-20, 10-21 and 10-22 of the Act, fails to keep books and records as required under the Act, or willfully violates a rule or regulation of the Department for the administration and enforcement of the Act, is guilty of a business offense and may be fined up to $5,000. If a person fails to produce books and records for inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep books and records as required under the Act. A*

*person who is unable to rebut this presumption is in violation of the Act and is subject to the penalties provided in this Section. A person commits a separate offense on each day that he or she engages in business in violation of Sections 10-20, 10-21 and 10-22 of the Act.*

i) *When~~Beginning January 1, 2016, when~~ the amount due is under $300, any retailer who fails to file a return, willfully fails or refuses to make any payment to the Department of the tax imposed by the Act, or files a fraudulent return, or any officer or agent of a corporation engaged in the retail business of selling tobacco products to purchasers of tobacco products for use and consumption located in this State who signs a fraudulent return filed on behalf of the corporation, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act is guilty of a Class A misdemeanor for a first offense and a Class 4 felony for each subsequent offense.*

j) *When~~Beginning January 1, 2016, when~~ the amount due is $300 or more, any retailer who fails to file a return, willfully fails or refuses to make any payment to the Department of the tax imposed by the Act, or files a fraudulent return, or any officer or agent of a corporation engaged in the retail business of selling tobacco products to purchasers of tobacco products for use and consumption located in this State who signs a fraudulent return filed on behalf of the corporation, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act is guilty of a Class 4 felony.*

k) *A prosecution for a violation described in subsections (b) through (j) may be commenced within 3 years after the commission of the act constituting the violation.* [35 ILCS 143/10-50]

l) *Any~~Beginning January 1, 2016, any~~ person who knowingly acts as a retailer of tobacco products in this State without first having obtained a license to do so in compliance with Section 10-21 of the Act or a license in compliance with Section 4g of the Cigarette Tax Act shall be guilty of a Class A misdemeanor for the first offense and a Class 4 felony for a second or subsequent offense. Each day the person operates as a retailer without a license constitutes a separate offense.* [35 ILCS 143/10-53]

m) *The~~Beginning January 1, 2016, the~~ Department may impose a civil penalty on distributors and retailers not to exceed $1,000 for the first violation and $3,000 for each subsequent violation of Section 10-37 of the Act.* [35 ILCS 143/10-37]

n) *Any person whose principal place of business is in the State and who is charged with a violation under Section 10-50 of the Act shall be tried in the county where his or her principal place of business is located unless he or she asserts a right to be tried in another venue. If the taxpayer does not have his or her principal place of business in this State, however, the hearing must be held in Sangamon County unless the taxpayer asserts a right to be tried in another venue.* [35 ILCS 143/10-50]

o) Except as otherwise provided in this Part, any~~Any~~ person aggrieved by any decision of the Department under this Part may, within 60 days after notice of the decision, protest in writing and request a hearing. Upon receiving a written request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of this Part and then issue its final administrative decision in the matter to that person. In the absence of a protest and request for a hearing within 60 days, the Department's decision shall become final without any further determination being made or notice given.

p) *Except as provided by the Constitution of the United States, the Constitution of the State of Illinois, or any statutes of this State, including, but not limited to, the State Officers and Employees Money Disposition Act* [30 ILCS 230], *the Tax Tribunal* established pursuant to the Illinois Independent Tax Tribunal Act of 2012 [35 ILCS 1010] *shall have original jurisdiction over all determinations of the Department reflected on a Notice of Deficiency, Notice of Tax Liability, Notice of Claim Denial, or Notice of Penalty Liability issued under the Tobacco Products Tax Act of 1995 or the Uniform Penalty and Interest Act. Jurisdiction of the Tax Tribunal is limited to Notices of Tax Liability, Notices of Deficiency, Notices of Claim Denial, and Notices of Penalty Liability when the amount at issue in a notice, or the aggregate amount at issue in multiple notices issued for the same tax year or audit period, exceeds $15,000, exclusive of penalties and interest. In notices solely asserting either an interest or penalty assessment, or both, the Tax Tribunal shall have jurisdiction over cases in which the combined total of all penalties or interest assessed exceeds $15,000.* [35 ILCS 1010/1-45]

q) *Any person who fails to keep books and records or fails to produce books and records for inspection, as required by Section 10-35, is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of $1,000 for the first failure to keep books and records or failure to*

*produce books and records for inspection, as required by Section 10-35, and $3,000 for each subsequent failure to keep books and records or failure to produce books and records for inspection, as required by Section 10-35.* [35 ILCS 143/10-35a]

1) All books and records and other papers and documents that are required to be kept by the Act shall, at all times during the usual business hours of the day, be subject to inspection by the Department or its duly authorized agents and employees. (See Sections 660.24(b) and 660.25(b).) A person that prohibits a duly authorized agent of the Department from inspecting books and records during usual business hours of the day has failed to produce books and records to the Department for inspection as required by this Section. The Department may issue a notice of penalty to that person pursuant to this subsection (q)(1). The Department is not required to provide the retailer with a written document request pursuant to this subsection (q)(1) or provide additional time for the retailer to allow the inspection of the premises and the books and records at the location.

2) Except for retailers that are permitted to maintain books and records at another location pursuant to Section 660.24(a), distributors and retailers must have a person at their place of business at all times during the usual business hours of the day who is authorized to produce books and records for inspection by the Department. It is presumed that a person working at a place of business has authority to permit the Department to inspect the books and records at the business location. If a retail establishment has only one employee working at the time of the request for the books and records who has no ownership interest in the establishment and is not authorized to produce books and records, the employee is required to advise the Department he or she does not have authority to provide books and records for inspection. The Department will not issue a notice of penalty to a distributor or retailer for failure to produce books and records if a person who is authorized to produce the books and records can be contacted by the employee and arrives at the place of business within 2 hours and produces the books and records. The Department may extend the period either on verbal or written request for good cause shown or on its own motion.

EXAMPLE 1: An authorized agent of the Department attempts to inspect the books and records of a tobacco retailer. The person at the store states

the records are at the store but refuses to provide access to the books and records because the owner of the store told him not to let anyone have access to the records. The person states the owner is unavailable and cannot be contacted. The Department will issue a notice of penalty.

EXAMPLE 2: An authorized agent of the Department attempts to inspect the books and records of a tobacco retailer. The person at the store states the records are at the store but refuses to provide access to the books and records because the owner of the store told him not to let anyone have access to the records. The person states he can call a person responsible for making the records available to the agent. The employee calls the person and the person arrives at the store in less than 60 minutes and makes the records available to the agent. The Department will not issue a notice of penalty.

EXAMPLE 3: An authorized agent of the Department enters a retailer's place of business and requests to see the books and records. The person at the store states the books and records are maintained at another business location in Illinois. The agent cannot issue a notice of penalty unless the retailer failed to notify the Department that the books and records are located at another location pursuant to Section 660.24(a). However, the authorized agent of the Department does have authority to inspect the premises pursuant to Section 620.24(b).

3) If a person fails to produce books and records for inspection by the Department upon request, a prima facie presumption shall arise that the person has failed to keep the books and records as required. A person who is unable to rebut this presumption is subject to the penalty provided in this subsection (q).

4) Except as otherwise provided by subsection (q)(1), if a request for the production of books and records has been made and not honored, prior to issuing a notice of penalty for a failure to maintain books and records or a failure to produce books and records, the Department must provide the taxpayer with a document request in writing. The written document request must contain:

A) the name of the person receiving the request;

B) the name of the business;

C) the date and time of the original request or requests;

D) the books and records requested;

E) the books and records that the person failed to produce;

F) the number of days the person has to produce the books and records; and

G) the name of the Department agent or employee and his or her contact information.

5) The Department agent or employee shall sign and date the written document request and personally provide or mail a copy of the written document request to the business at its last known address. The person shall have 30 days from the date of the written document request to produce the books and records the person has failed to produce. The Department may extend the period either on written request for good cause shown or on its own motion. If the person fails to produce the books and records within the time allotted, the Department may issue a notice of penalty pursuant to this subsection (q) to the business at its last known address.

EXAMPLE: An authorized agent of the Department enters a convenience store and requests to see all the invoices for tobacco products purchased by the store in the last 60 days and all cash register receipts for sales made in the last 60 days. The person at the store produces the cash register receipts but states that they have no invoices for tobacco products purchased in the last 60 days. The agent fills out a written document request, provides a copy of the written document request to the person, and provides the person 30 days to produce the invoices. The agent returns 30 days later and requests the invoices. The person at the store cannot produce the invoices. The Department issues a notice of penalty to the business at its last known address.

6) Any person receiving a notice of penalty may, within 20 days after the date on the notice of penalty, protest and request a hearing. Upon

receiving a request for a hearing, the Department shall give notice to the person requesting the hearing of the time and place fixed for the hearing and shall hold a hearing in conformity with the provisions of the Act and then issue its final administrative decision in the matter to that person. If the request is made during an audit, the Department shall postpone the hearing until completion of the audit or inspection. In the absence of a protest and request for a hearing within 20 days, the Department's decision shall become final without any further determination being made or notice given.

7) The Department cannot impose more than one penalty for failing to produce books and records for a calendar month.

EXAMPLE 1: An authorized agent of the Department inspects a tobacco retailer and requests the records for the first week in April. The retailer does not produce the records. The agent subsequently requests the records for the remaining 3 weeks in April. The retailer does not produce the records. The agent can assess only one penalty for the month of April.

EXAMPLE 2: An authorized agent of the Department inspects a tobacco retailer and requests all purchase invoices for cigarettes for March. The invoices are not provided by the retailer and the Department issues a notice of penalty. The agent returns in May and ask to see all the tobacco sales receipts for March. The retailer fails to produce the sales receipts. The Department cannot issue a notice of penalty for failure of the retailer to provide sales receipts for March because the agent has previously issued a notice of penalty for failure to produce records for March.

8) A records request can cover multiple periods. The Department is authorized to issue a separate penalty for each period; e.g., for a taxpayer that files returns monthly, the period is one month.

EXAMPLE: An authorized agent of the Department inspects a tobacco retailer and requests the books and records for the months of January through July. The retailer cannot produce the books and records for any of the months. The agent fills out a written document request, provides a copy to the person, and provides the person 30 business days to produce the invoices. The agent returns 30 business days later and requests the invoices. The person at the store cannot produce the invoices. The

Department will issue a notice of penalty in the amount of $1,000 for the month of January and $3,000 for each of the months February through July, for a total penalty of $19,000.

r) *Any distributor or retailer who violates Section 10-38 of the Act is liable to pay to the Department, for deposit in the Tax Compliance and Administration Fund, a penalty of $1,000 for the first violation and $3,000 for any subsequent violation.* [35 ILCS 143/10-38] (See Sections 660.24(c) and 660.25(i).)

(Source: Amended at 43 Ill. Reg. 8923, effective July 30, 2019)

OFFICE OF THE SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

1) Heading of the Part: Secretary of State Standard Procurement

2) Code Citation: 44 Ill. Adm. Code 2000

3) Section Number: 2000.4570 — Adopted Action: Amendment

4) Statutory Authority: The Secretary of State Act [15 ILCS 305/19]

5) Effective Date of Rule: August 2, 2019

6) Does this rulemaking contain an automatic repeal date? No

7) Does this rulemaking contain incorporations by reference? No

8) A copy of the adopted rule including any material incorporated is on file in the Agency's principal office and is available for public inspection.

9) Notice of Proposal published in the *Illinois Register*: 43 Ill. Reg. 3868; March 29, 2019

10) Has JCAR issued a Statement of Objection to this rulemaking? No

11) Differences between Proposal and Final Version: No substantive changes made between proposal and adoption. No technical changes were recommended by JCAR.

12) Have all the changes agreed upon by the Agency and JCAR been made as indicated in the agreements issued by JCAR? No agreements issued.

13) Will this rulemaking replace an emergency rule currently in effect? No

14) Are there any rulemakings pending on this Part? Yes

| Section Number: | Proposed Action: | *Illinois Register* Citation: |
|---|---|---|
| 2000.2020 | Amendment | 43 Ill Reg. 6158, May 24, 2019 |

15) Summary and Purpose of Rulemaking: The Secretary of State Act was amended by PA 100-801 to require the Secretary of State to establish aspirational goals for contract awards substantially in accordance with the Business Enterprise for Minorities, Women, and Persons with Disabilities Act and to annually post the Office's utilization of

OFFICE OF THE SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

businesses owned by minorities, women, and persons with disabilities during the preceding fiscal year.

16) Information and questions regarding this adopted rule shall be directed to:

Secretary of State
Amy Williams, Assistant General Counsel
298 Howlett Building
Springfield IL 62701

217/785-3094

The full text of the Adopted Amendment begins on the next page:

OFFICE OF THE SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

TITLE 44: GOVERNMENT CONTRACTS, GRANTMAKING, PROCUREMENT AND PROPERTY MANAGEMENT
SUBTITLE B: SUPPLEMENTAL PROCUREMENT RULES
CHAPTER XXV: SECRETARY OF STATE

PART 2000
SECRETARY OF STATE STANDARD PROCUREMENT

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2000.01 Title
2000.05 Policy
2000.08 Illinois Procurement Code
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SUBPART C: PROCUREMENT AUTHORITY

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2000.1005 Conduct and Oversight of Procurements

SUBPART D: PUBLICIZING PROCUREMENT ACTIONS

Section
2000.1510 Illinois Procurement Bulletin
2000.1560 Supplemental Notice
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OFFICE OF THE SECRETARY OF STATE

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2000.2020 Small Purchases
2000.2025 Sole Economically Feasible Source Procurement
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SUBPART N: REAL PROPERTY LEASES AND CAPITAL IMPROVEMENT LEASES

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NOTICE OF ADOPTED AMENDMENT

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2000.5013 Conflicts of Interest
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OFFICE OF THE SECRETARY OF STATE

NOTICE OF ADOPTED AMENDMENT

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2000.7015 Inspections
2000.7020 Records and Audits
2000.7025 Written Determinations
2000.7030 No Waiver of Sovereign Immunity

AUTHORITY: The Illinois Procurement Code [30 ILCS 500].

SOURCE: Emergency rule adopted at 22 Ill. Reg. 12208, effective July 1, 1998, for a maximum of 150 days; adopted at 22 Ill. Reg. 20306, effective November 9, 1998; emergency amendment at 23 Ill. Reg. 5911, effective April 30, 1999, for a maximum of 150 days; emergency expired September 26, 1999; amended at 23 Ill. Reg. 13953, effective November 8, 1999; amended at 35 Ill. Reg. 4629, effective March 3, 2011; recodified Title header at 39 Ill. Reg. 5903; amended at 39 Ill. Reg. 11100, effective July 24, 2015; amended at 40 Ill. Reg. 13954, effective September 23, 2016; amended at 43 Ill. Reg. 6185, effective May 9, 2019; amended at 43 Ill. Reg. 8944, effective August 2, 2019.

SUBPART O: PREFERENCES

**Section 2000.4570 Contracting with Businesses Owned and Controlled by Minorities, Females and Persons with Disabilities**

a) Introduction
The Business Enterprise Act for Minorities, Females, and Persons with Disabilities [30 ILCS 575] (Act) sets a goal (minimum 20%) for contracting with businesses owned or controlled by minorities, females, or persons with disabilities.

b) Goal

1) The CPO shall establish a goal that at least 20% of the dollar value of State contracts be awarded to minority-, ~~and~~ female-, and persons with disabilities-owned businesses. Of that 20%, 7% shall be for female-owned businesses, 2% for businesses owned by persons with disabilities and not-for-profit agencies for the disabled, and the remaining 11%~~5%~~ for other minority-owned businesses, unless these percentages are modified by the Council created under the Act.

2) The goals established in subsection (b)(1) may be satisfied, in whole or in part, by counting expenditures made by the Secretary of State vendors to subcontractors.

c) Upon direction of the CPO, and pursuant to direction from the Council, the SOS may establish set-asides, including but not limited to small businesses and State use, and other preferences for vendors certified under the~~that~~ Act.

d) Certification
Certification procedures are set forth in rules governing the Business Enterprise Program: Contracting with Businesses Owned and Controlled by Minorities, Females and Persons with Disabilities~~Act~~ (44 Ill. Adm. Code 10). In addition to the certifications done by the Business Enterprise Council, the Secretary of State may consider other forms of certifications, including internal certifications of the Secretary of State.

e) List of Certified Businesses

1) The CPO for DCMS shall maintain a list of businesses that have been certified.

2) The names and addresses of certified vendors shall be made available to the public.

f) The CPO may undertake the following actions to reach the goal established in subsection (b):

1) Focus solicitation upon vendors from the list of certified businesses ascertained by the Council, other agencies, or by other means;

2) Advertise in appropriate media;

3) Divide job or project requirements, when economically, technically, and programmatically feasible, into smaller tasks or quantities;

4) Eliminate extended experience or capitalization requirements when programmatically feasible;

5) Identify specific, proposed projects, purchases, or contracts as particularly appropriate for participation by businesses owned by minorities, women, or persons with disabilities; and establish set-asides in accordance with applicable law.

g) The CPO shall acquire and maintain a list of businesses certified by the Council. The names and addresses of certified vendors shall be made available to the public.

h) Those categories of contracts and expenditures exempted by the Council as set forth in 44 Ill. Adm. Code 10.22 are exempt from the contracting goal established in this Section. In addition, the CPO may exempt specific contracts or expenditures from the goal, prior to the advertisement for bids or solicitation of proposals, when the CPO has determined, based upon the best information available at the time of the determination, that there is an insufficient number of businesses owned by minorities, women, and persons with disabilities to ensure adequate competition and an expectation of reasonable prices on bids or proposals solicited for the specific contract or expenditure.

~~Professional and Artistic Contract Reporting~~
~~Professional and artistic contracts, which must be reported to the Business Enterprise Council pursuant to Section 6a of the Business Enterprise Act, shall be reported as follows:~~

~~1) Notice that an agency intends to enter into a professional and artistic contract shall be given to the Council. Notice may be mailed, hand delivered or given by fax, and must be submitted on the same date that the potential vendor is contacted. If the contract is advertised in the Bulletin, reporting to the Council is not required.~~

~~2) The notice shall include the agency name and address; contact person; contract reference number; date bid or proposal was first available; return~~

~~dates and opening dates; term of the contract; services to be provided; special requirements; and dollar value. Notice should be given on the form available from the CPO for DCMS.~~

(Source: Amended at 43 Ill. Reg. 8944, effective August 2, 2019)

DEPARTMENT OF FINANCIAL AND PROFESSIONAL REGULATION

NOTICE OF WITHDRAWAL TO MEET THE OBJECTION OF THE
JOINT COMMITTEE ON ADMINISTRATIVE RULES

1) Heading of the Part: Illinois Dental Practice Act

2) Code Citation: 68 Ill. Adm. Code 1220

3) Section Number: 1220.255 Action: Withdrawal

4) Date Notice of Proposed Rules published in the *Illinois Register*: 42 Ill. Reg. 19144; October 26, 2018

5) Date JCAR Statement of Objection published in the *Illinois Register*: 43 Ill. Reg. 7303; June 28, 2019

6) Summary of Action Taken by the Agency: In response to JCAR's Objection, the Department is withdrawing the proposed rule.

JOINT COMMITTEE ON ADMINISTRATIVE RULES

MICHAEL A. BILANDIC BUILDING
ROOM 600C
CHICAGO, ILLINOIS
AUGUST 13, 2019
11:00 A.M.

*NOTICE: It is the policy of the Committee to allow only representatives of State agencies to testify orally on any rule under consideration at Committee hearings. If members of the public wish to express their views with respect to a proposed rule, they should submit written comments to the Office of the Joint Committee on Administrative Rules at the following address:*

*Joint Committee on Administrative Rules*
*700 Stratton Office Building*
*Springfield, Illinois 62706*

**RULEMAKINGS SCHEDULED FOR JCAR REVIEW**

The following rulemakings are scheduled for review at this meeting. JCAR staff may be proposing action with respect to some of these rulemakings. JCAR members may have questions concerning, and may initiate action with respect to, any item scheduled for JCAR review and any other issues within the Committee's purview.

**PROPOSED RULEMAKINGS**

Central Management Services

1. Travel (80 Ill. Adm. Code 2800)
   -First Notice Published: 43 Ill. Reg. 4848 – 5/3/19
   -Expiration of Second Notice: 9/8/19

Commerce Commission

2. The Waiver of Filing and the Approval of Certain Contracts and Arrangements with Affiliated Interests (General Order 174) (83 Ill. Adm. Code 310)
   -First Notice Published: 43 Ill. Reg. 3079 – 3/8/19
   -Expiration of Second Notice: 8/14/19

Education

3. Public Schools Evaluation, Recognition and Supervision (23 Ill. Adm. Code 1)

-First Notice Published: 42 Ill. Reg. 18831 – 10/19/18
-Expiration of Second Notice: 8/14/19

Financial and Professional Regulation

4. Rules of Practice in Administrative Hearings (68 Ill. Adm. Code 1110)
-First Notice Published: 43 Ill. Reg. 43 – 1/4/19
-Expiration of Second Notice: 8/31/19

Housing Development Authority

5. Homeownership Mortgage Loan Program (47 Ill. Adm. Code 300)
-First Notice Published: 43 Ill. Reg. 5178 – 5/10/19
-Expiration of Second Notice: 8/14/19

Insurance

6. Derivative Instruments (50 Ill. Adm. Code 806)
-First Notice Published: 43 Ill. Reg. 4854 – 5/3/19
-Expiration of Second Notice: 8/30/19

7. Advertising and Sales Promotion of Life Insurance and Annuities (50 Ill. Adm. Code 909)
-First Notice Published: 43 Ill. Reg. 4862 – 5/3/19
-Expiration of Second Notice: 8/30/19

8. Individual and Group Life Insurance Policy Illustrations (50 Ill. Adm. Code 1406)
-First Notice Published: 43 Ill. Reg. 4868 – 5/3/19
-Expiration of Second Notice: 8/30/19

9. Construction and Filing of Accident and Health Insurance Policy Forms (50 Ill. Adm. Code 2001)
-First Notice Published: 43 Ill. Reg. 1468 – 2/1/19
-Expiration of Second Notice: 9/11/19

10. Managed Care Reform & Patient Rights (50 Ill. Adm. Code 4520)
-First Notice Published: 42 Ill. Reg. 17521 – 10/5/18
-Expiration of Second Notice: 9/14/19

11. Health Carrier External Review (50 Ill. Adm. Code 4530)
-First Notice Published: 42 Ill. Reg. 20226 – 11/16/18

-Expiration of Second Notice: 9/14/19

12. Health Maintenance Organization (50 Ill. Adm. Code 4521)
-First Notice Published: 43 Ill. Reg. 4877 – 5/3/19
-Expiration of Second Notice: 8/30/19

Natural Resources

13. Nuisance Wildlife Control Permits (17 Ill. Adm. Code 525)
-First Notice Published: 43 Ill. Reg. 5355 – 5/17/19
-Expiration of Second Notice: 9/6/19

14. Cock Pheasant, Hungarian Partridge, Bobwhite Quail, and Rabbit Hunting (17 Ill. Adm. Code 530)
-First Notice Published: 43 Ill. Reg. 5364 – 5/17/19
-Expiration of Second Notice: 9/6/19

15. Raccoon, Opossum, Striped Skunk, Red Fox, Gray Fox, Coyote, Bobcat and Woodchuck (Groundhog) Hunting (17 Ill. Adm. Code 550)
-First Notice Published: 43 Ill. Reg. 5393 – 5/17/19
-Expiration of Second Notice: 9/6/19

16. Muskrat, Mink, Raccoon, Opossum, Striped Skunk, Weasel, Red Fox, Gray Fox, Coyote, Badger, River Otter, Beaver, Bobcat and Woodchuck (Groundhog) Trapping (17 Ill. Adm. Code 570)
-First Notice Published: 43 Ill. Reg. 5411 – 5/17/19
-Expiration of Second Notice: 9/6/19

17. Duck, Goose and Coot Hunting (17 Ill. Adm. Code 590)
-First Notice Published: 43 Ill. Reg. 5427 – 5/17/19
-Expiration of Second Notice: 9/6/19

18. White-Tailed Deer Hunting By Use of Firearms (17 Ill. Adm. Code 650)
-First Notice Published: 43 Ill. Reg. 5481 – 5/17/19
-Expiration of Second Notice: 9/6/19

19. White-Tailed Deer Hunting By Use of Muzzleloading Rifles (17 Ill. Adm. Code 660)
-First Notice Published: 43 Ill. Reg. 5489 – 5/17/19
-Expiration of Second Notice: 9/6/19

20 White-Tailed Deer Hunting By Use of Bow and Arrow (17 Ill. Adm. Code 670)

-First Notice Published: 43 Ill. Reg. 5500 – 5/17/19
-Expiration of Second Notice: 9/6/19

21. Youth Hunting Seasons (17 Ill. Adm. Code 685)
-First Notice Published: 43 Ill. Reg. 5522 – 5/17/19
-Expiration of Second Notice: 9/6/19

22. Squirrel Hunting (17 Ill. Adm. Code 690)
-First Notice Published: 43 Ill. Reg. 5531 – 5/17/19
-Expiration of Second Notice: 9/6/19

23. The Taking of Wild Turkeys − Spring Season (17 Ill. Adm. Code 710)
-First Notice Published: 43 Ill. Reg. 5544 – 5/17/19
-Expiration of Second Notice: 9/6/19

24. The Taking of Wild Turkeys – Fall Gun Season (17 Ill. Adm. Code 715)
-First Notice Published: 43 Ill. Reg. 5568 – 5/17/19
-Expiration of Second Notice: 9/6/19

25. The Taking of Wild Turkeys – Fall Archery Season (17 Ill. Adm. Code 720)
-First Notice Published: 43 Ill. Reg. 5575 – 5/17/19
-Expiration of Second Notice: 9/6/19

26. Dove Hunting (17 Ill. Adm. Code 730)
-First Notice Published: 43 Ill. Reg. 5588 – 5/17/19
-Expiration of Second Notice: 9/6/19

27. Crow, Woodcock, Snipe, Rail and Teal Hunting (17 Ill. Adm. Code 740)
-First Notice Published: 43 Ill. Reg. 5607 – 5/17/19
-Expiration of Second Notice: 9/6/19

28. Falconry and the Captive Propagation of Raptors (17 Ill. Adm. Code 1590)
-First Notice Published: 43 Ill. Reg. 5622 – 5/17/19
-Expiration of Second Notice: 9/6/19

29. The Illinois Oil and Gas Act (62 Ill. Adm. Code 240)
-First Notice Published: 43 Ill. Reg. 6113 – 5/24/19
-Expiration of Second Notice: 8/29/19

Pollution Control Board

JOINT COMMITTEE ON ADMINISTRATIVE RULES

30. General Rules (35 Ill. Adm. Code 101)
-First Notice Published: 43 Ill. Reg. 4883 – 5/3/19
-Expiration of Second Notice: 9/11/19

31. General Provisions (35 Ill. Adm. Code 1420)
-First Notice Published: 43 Ill. Reg. 2966 – 3/1/19
-Expiration of Second Notice: 8/14/19

32. Activity Standards (35 Ill. Adm. Code 1421)
-First Notice Published: 43 Ill. Reg. 2983 – 3/1/19
-Expiration of Second Notice: 8/14/19

33. Design and Operation of Facilities (35 Ill. Adm. Code 1422)
-First Notice Published: 43 Ill. Reg. 2994 – 3/1/19
-Expiration of Second Notice: 8/14/19

34. Control of Emissions from Large Combustion Sources (35 Ill. Adm. Code 225)
-First Notice Published: 42 Ill. Reg. 19158 – 10/26/18
-Expiration of Second Notice: 8/14/19

Racing Board

35. Illinois Racing Board (11 Adm. Code 200)
-First Notice Published: 43 Ill. Reg. 5189 – 5/10/19
-Expiration of Second Notice: 8/14/19

36. Identification of Horses (11 Ill. Adm. Code 1307)
-First Notice Published: 43 Ill. Reg. 5193 – 5/10/19
-Expiration of Second Notice: 8/14/19

37. Drivers, Trainers, and Agents (11 Ill. Adm. Code 1317)
-First Notice Published: 43 Ill. Reg. 5198– 5/10/19
-Expiration of Second Notice: 8/14/19

State Employees' Retirement System

38. The Administration and Operation of the State Employees' Retirement System (80 Ill. Adm. Code 1540)
-First Notice Published: 43 Ill. Reg. 6166 – 5/24/19
-Expiration of Second Notice: 9/1/19

State Fire Marshal

39. Fire Prevention and Safety (41 Ill. Adm. Code 100)
-First Notice Published: 43 Ill. Reg. 125 – 1/4/19
-Expiration of Second Notice: 9/16/19

40. Permanently Moored Craft Fire Prevention and Safety (41 Ill. Adm. Code 149)
-First Notice Published: 43 Ill. Reg. 148 – 1/4/19
-Expiration of Second Notice: 8/18/19

**EMERGENCY RULEMAKINGS**

Human Services

41. Child Care (89 Ill. Adm. Code 50)
-First Notice Published: 43 Ill. Reg. 7632 – 7/12/19

42. Developmental Disabilities Services (89 Ill. Adm. Code 144)
-First Notice Published: 43 Ill. Reg. 7649 – 7/12/19

**EXPEDITED CORRECTIONS**

Employment Services

43. Payment of Unemployment Contributions, Interest and Penalties (56 Ill. Adm. Code 2765)
-First Notice Published: 43 Ill. Reg. 4359 – 4/5/19

Financial and Professional Regulation

44. Nurse Practice Act (68 Ill. Adm. Code 1300)
-First Notice Published: 43 Ill. Reg. 7911 – 7/26/18

**AGENCY RESPONSE**

Environmental Protection Agency

45. Clean Air Act Permit Program Procedures (35 Ill. Adm. Code 270)
-First Notice Published: 43 Ill. Reg. 1456 – 2/1/19
-Agency Response: Agree

JOINT COMMITTEE ON ADMINISTRATIVE RULES

Insurance

46. Workers' Compensation Electronic and Standardized Paper Billing (50 Ill. Adm. Code 2908)
-First Notice Published: 43 Ill. Reg. 960 – 1/11/19
-Agency Response: Modify

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received during the period of July 30, 2019 through August 5, 2019. The Department of Insurance rulemakings are scheduled for the August 13, 2019 meeting; other listed rulemakings are scheduled for the September 17, 2019 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

| Second Notice Expires | Agency and Rule | Start of First Notice | JCAR Meeting |
|---|---|---|---|
| 9/14/19 | Insurance, Managed Care Reform & Patient Rights (50 Ill. Adm. Code 4520) | 10/5/18 42 Ill. Reg. 17521 | 8/13/19 |
| 9/14/19 | Insurance, Health Carrier External Review (50 Ill. Adm. Code 4530) | 11/16/18 42 Il. Reg. 20226 | 8/13/19 |
| 9/18/19 | Secretary of State, Secretary of State Standard Procurement (44 Ill. Adm. Code 2000) | 5/24/19 43 Ill. Reg. 6158 | 9/17/19 |
| 9/18/19 | Housing Development Authority, State Housing Appeals Board (47 Ill. Adm. Code 395) | 6/7/19 43 Ill. Reg. 6712 | 9/17/19 |
| 9/18/19 | Pollution Control Board, General Provisions (35 Ill. Adm. Code 401) | 4/26/19 43 Ill. Reg. 4730 | 9/17/19 |
| 9/18/19 | Pollution Control Board, Definitions (35 Ill. Adm. Code 402) | 4/26/19 43 Ill. Reg. 4737 | 9/17/19 |

| | | | |
|---|---|---|---|
| 9/18/19 | Pollution Control Board, NPDES Permits (35 Ill. Adm. Code 403) | 4/26/19 43 Ill. Reg. 4749 | 9/17/19 |
| 9/18/19 | Pollution Control Board, State Permits (35 Ill. Adm. Code 404) | 4/26/19 43 Ill. Reg. 4756 | 9/17/19 |
| 9/18/19 | Pollution Control Board, State and NPDES Permits (35 Ill. Adm. Code 405) | 4/26/19 43 Ill. Reg. 4766 | 9/17/19 |
| 9/18/19 | Pollution Control Board, Mine Waste Effluent and Water Quality Standards (35 Ill. Adm. Code 406) | 4/26/19 43 Ill. Reg. 4781 | 9/17/19 |

# ILLINOIS ADMINISTRATIVE CODE
## Issue Index - With Effective Dates

Rules acted upon in Volume 43, Issue 33 are listed in the Issues Index by Title number, Part number, Volume and Issue. Inquiries about the Issue Index may be directed to the Administrative Code Division at (217) 782-7017/18.

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