

ILLINOIS CPA SOCIETY-CAPITOL OFFICE
Spring Session Hot Sheet Report
103rd (2023) General Assembly
Springfield, Illinois
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HB1197 CHARITY ORG-SOLICIT REPORT (WEST, II M)

Current Status: 5/10/2023 - Passed Both Houses

Recent Status: 5/10/2023 - Third Reading - Passed; 042-012-000
5/10/2023 - THIRD READING Passed Third Reading in the Senate by 042-012-000.

Notes: CHARITABLE AUDITS

- ICPAS LEGISLATIVE INITIATIVE
- Charitable Audit Requirements-Office of the Attorney General
- Requires charities to have a financial review when they raise \$300k-500K
- Fundraising
- Agreed upon bill with the Attorney General
- ICPAS Non Profit Committee vetted technical aspects of the legislation
- *Forefront is primary proponent*

HB2395 PRIVATE DETECTIVE ACT-MISC (EVANS M)

Current Status: 5/27/2023 - Passed Both Houses

Recent Status: 5/27/2023 - House Concurs
5/27/2023 - Senate Floor Amendment No. 2 House Concurs
112-000-000

Notes: PROFESSIONAL LICENSURE OMNIBUS-*Accounting Act Sunset Extension*

- Professional Act Sunsets to include the Accounting Act consolidated into this bill
- **ICPAS/IDFPR Initiative**
- HB 2395 consolidated into this omnibus legislation
- Extends Sunset of CPA Act to 2029
- Makes changes throughout Act on gender neutral terms
- Provides for a Full-Time CPA Coordinator
- Requires Firms and Sole Practitioners to post Peer Review Documents in Facilitated State Board Access Data Base

HB2507 ROTA-PAYMENT AGREEMENT (KIFOWIT S)

Current Status: 5/25/2023 - Passed Both Houses

Recent Status: 5/25/2023 - House Concurs
5/25/2023 - Senate Floor Amendment No. 1 House Concurs
095-000-002

Notes: PROPERTY TAX OMNIBUS

- - Amends the Property Tax Code. In a Section granting a homestead exemption to veterans with disabilities, provides that property that is used as a qualified residence by a veteran who was a member of the United States Armed Forces during World War II is exempt from taxation regardless of the veteran's level of disability. Provides that a veteran who qualifies as a result of his or her service in World War II need not reapply for the exemption.
 - Makes changes concerning service-connected disabilities.
 - Makes changes concerning surviving spouses. Creates a homestead exemption for surviving spouses of fallen police officers and fallen rescue workers in an amount equal to 50% of the equalized assessed value of the property.
 - Makes changes concerning the valuation of wastewater facilities. In provisions concerning the Historic Residence Assessment Freeze Law, provides that the fair cash value of the property shall be based on the final determination by the assessment officer, board of review, Property Tax Appeal Board, or court.
 - Provides that, after the expiration of the 8-year valuation period, if the current fair cash value is less than the adjusted base year valuation, then the assessment

shall be based on the current fair cash value. Makes changes concerning multi-township assessors.

- Provides that property that is used for a petroleum refinery may be the subject of a real property tax assessment settlement agreement among the taxpayer and taxing districts in which the property is situated. Amends the Park District Aquarium and Museum Act.
- Changes the Act's short title to the Park District and Municipal Aquarium and Museum Act. Replaces the Act's existing references to 'city' and 'cities' with 'municipality' and 'municipalities'

HB2878 PROCUREMENT-MINED LAND (HOFFMAN J)

Current Status: 5/25/2023 - Passed Both Houses

Recent Status: 5/25/2023 - House Concur

5/25/2023 - Senate Floor Amendment No. 3 House Concur
077-009-001

***Notes:* PROCUREMENT OMNIBUS**

- Creates a bid preference for firms that employ former coal mine employees.
- Makes changes in provisions concerning single prime procurement methods; the Illinois business bid preference; the veteran bid preferences; small business set-aside reporting; the award of contracts to not-for-profit agencies for persons with significant disabilities; the duration of contracts; public education programming; the application of the Code to public institutions of higher education; and not-for-profit agencies for persons with significant disabilities.
- Adds provisions concerning software licensing contracts.
- Amends the Governmental Joint Purchasing Act. Authorizes chief

procurement officers to approve the award of a contract on a non-competitive basis to a not-for-profit agency for persons with significant disabilities.

- Amends the Department of Central Management Services Law of the Civil Administrative Code of Illinois. Makes changes in provisions concerning facility leases. Creates the Reimagining Hotel Florence Act. Provides that, notwithstanding any provision of law to the contrary, the Department of Natural Resources on behalf of the State may, pursuant to a competitive request for proposals process governed by the Illinois Procurement Code and rules adopted under that Code and the Act, enter into a public-private agreement to develop, finance, construct, lease, manage, or operate the Hotel Florence on behalf of the State. Provides for home rule preemption. Amends the Business Corporation Act of 1983. Adds provisions concerning contractor diversity reporting.
- Amends the State Fair Act. Exempts from the requirements of the Illinois Procurement Code procurement expenditures necessary to provide artistic or musical services, performances, events, or productions under the Act at the State Fairgrounds in Springfield.
- Amends the Transportation Sustainability Act. Specifies that the State's solicitations for the procurement of freight, small package delivery, and other cargo shipping and transportation services shall be subject to the Illinois Procurement Code or the Governmental Joint Purchasing Act (rather than only the Illinois Procurement Code). Amends the Public-Private Partnerships for Transportation Act. Replaces references to 'transportation agency' with 'responsible public entity'. Defines

'responsible public entity'. Makes changes concerning public construction bonding requirements.

HB3062 LANDLORD/TENANT-SCREEN REPORT (HOFFMAN J)

Current Status: 5/25/2023 - Passed Both Houses

Recent Status: 5/25/2023 - House Concur

5/25/2023 - Senate Floor Amendment No. 3 House Concur
069-035-000

Notes: **LITIGATION VENUE SHOPPING**-*Prohibition*

HB3551 PROCUREMENT CD-SINGLE PRIME (HOFFMAN J)

Current Status: 5/27/2023 - Passed Both Houses

Recent Status: 5/27/2023 - House Concur

5/27/2023 - Senate Floor Amendment No. 2 House Concur
074-037-000

Notes: **BOND AUTHORIZATION ACT**

- Establishes the Bond Authorization Act of 2023. Amends the General Obligation Bond Act. Increases the total amount that the State of Illinois is authorized to issue in general obligation bonds from \$79,256,839,969 to \$79,440,839,969.
- Increases the amount of bond proceeds authorized to be used for various capital purposes.
- Increases the amount of bond proceeds authorized to be used by the Illinois Environmental Protection Agency for grants or loans to units of local government for planning, financing, and constructing sewage treatment works and solid waste disposal facilities. Decreases the amount of bond proceeds authorized to be used for specified coal and energy development purposes. Specifies that refunding bonds shall mature within the term of the bonds being refunded. Amends the Build Illinois Bond Act. Increases the total amount that the State of Illinois is authorized to issue in Build Illinois Act

bonds from \$9,484,681,100 to \$10,019,681,100.

- Increases the amount of Build Illinois Act bond proceeds that may be used for various purposes.
- Provides that costs for advertising, printing, bond rating, travel of outside vendors, security, delivery, and legal and financial advisory services, initial fees of trustees, registrars, paying agents and other fiduciaries, initial costs of credit or liquidity enhancement arrangements, initial fees of indexing and remarketing agents, and initial costs of interest rate swaps, guarantees or arrangements to limit interest rate risk, as determined in the related Bond Sale Order, may be paid as reasonable costs of issuance and sale from the proceeds of each Bond sale. Allows 1% (rather than 0.5%) of the proceeds of bond sales to be used for specified costs.
- Requires the Governor's Office of Management and Budget to supply summaries of costs to the legislative leaders and the Commission on Government Forecasting and Accountability. Makes changes in provisions concerning the selection of bond counsel, the sale of bonds, and the maturing of refunding bonds.

HB3817 **FY24 BUDGET IMPLEMENTATION (GORDON-BOOTH J)**

Current Status: 5/27/2023 - Passed Both Houses

Recent Status: 5/27/2023 - House Concur

5/27/2023 - Senate Floor Amendment No. 3 House Concur
073-038-000

Notes: **BUDGET IMPLEMENTATION BILL (BIMP BILL)-**
State Operating Budget

- Statutory authorization for state government to expend state monies to execute programs
- Franchise Tax Liability-first \$5k of Franchise Tax Liability exempt from tax. An increase from the current \$1K

- K-12 Public School boost by \$350M
- \$100M increase for MAP Grants

HB3903 MANDATES-VARIOUS (RITA R)

Current Status: 5/25/2023 - Passed Both Houses

Recent Status: 5/25/2023 - House Concurs
5/25/2023 - Senate Floor Amendment No. 1 House Concurs
106-000-000

Notes: ETHICS OMNIBUS-

- Includes prohibitions of Red Light Camera vendors making political donations

SB1298 NURSING HOMES-DIRECTORY (GILLESPIE A)

Current Status: 5/26/2023 - House Floor Amendment No. 1 Tabled

Recent Status: 5/26/2023 - Passed Both Houses
5/26/2023 - Senate Concurs

Notes: MEDICAID OMNIBUS-*State Budget*

- Creates the Substance Use Disorder Residential and Detox Rate Equity Act. Requires the General Assembly to appropriate sufficient funds to the Department of Human Services, for State Fiscal Year 2024 and for each State fiscal year thereafter, to ensure reimbursement rates will be increased and subsequently adjusted upward by an to the Consumer Price Index-U from the previous year, not to exceed 5% in any State fiscal year, for licensed or certified community-based substance use disorder treatment providers under community service grant programs for persons with substance use disorders, including, but not limited to, certain residential and withdrawal management services provided in accordance with criteria established by the American Society of Addiction Medicine.
- Amends the Illinois Public Aid Code. In the Medical Assistance Article of the Code, provides that on and after January 1, 2024, the inpatient, per diem rate to

be paid to a hospital for inpatient psychiatric services shall be not less than 90% of the per diem rate established under a specified provision of the Code. Makes changes to provisions concerning funding to the human poison control center designated under the Poison Control System Act; hospital reimbursement rates for specified inpatient and outpatient services; medical assistance coverage for cognitive assessment and care planning services provided to a person who experiences signs or symptoms of cognitive impairment; the supportive living program rate for dementia care; and Prospective Payment System rates increases for federally qualified health centers.

- Amends the Specialized Mental Health Rehabilitation Act of 2013. Provides that beginning July 1, 2023, for improving the quality of life and the quality of care at specialized mental health rehabilitation facilities, a payment of no less than \$10.50 per day, per single room occupancy shall be added to the existing \$15 additional per day, per single room occupancy rate for a total of at least \$25.50 per day, per single room occupancy. Sets forth a rate increase for each Medicaid-occupied bed individual-occupancy rooms.
- Amends the Medical Assistance Article of the Illinois Public Aid Code. Provides that, subject to federal approval, on and after July 1, 2023, the reimbursement rates paid to providers of private duty nursing services for medically fragile and technology dependent children shall be at a specified percentage rate higher than the reimbursement rates in effect for nursing services on June 30, 2023.

- Amends the Illinois Act on the Aging. Increases rates for homemaker services, subject to federal approval. Requires providers of in-home services to be required to certify to the Department on Aging that they remain in compliance with the mandated wage increase for direct service workers. Provides that fringe benefits shall not be reduced in relation to the rate increases described in the amendatory Act.
- Amends the Medical Assistance Article of the Illinois Public Aid Code. Increases the reimbursement rate for ventilator services, speech therapy services, physical therapy services, and occupational therapy services. Establishes a \$60 personal needs allowance for nursing home residents who are eligible for medical assistance.
- Amends the Rebuild Illinois Mental Health Workforce Act. Increases the Mobile Crisis Response Medicaid Payment rate, the Crisis Intervention Medicaid Payment rate, and other specified rates. In a provision concerning reimbursement rates for ambulance services, provides that ambulance services includes medical transportation services provided by means of air ambulance. Provides for an increase in the base rate for both base charges and mileage charges for medical transportation services provided by means of an air ambulance. In a provision concerning the tiered exceptional care per diem rates for medically complex for the developmentally disabled facilities, provides that, subject to federal approval, each tier rate shall be increased 6% over the amount in effect on the effective date of the amendatory Act. Provides that, subject to federal

approval, the Department of Healthcare and Family Services shall increase the base rate of reimbursement for both base charges and mileage charges for ground ambulance service providers not participating in the Ground Emergency Medical Transportation (GEMT) Program for medical transportation services provided by means of a ground ambulance to a level not lower than 140% (rather than 112%) of the base rate in effect as of January 1, 2023 (rather than July 30, 2018).

SB1963 USE/OCC TX-CROSS REFERENCE (VILLANUEVA C)

Current Status: 5/24/2023 - Passed Both Houses

Recent Status: 5/24/2023 - Senate Concurrs
5/24/2023 - House Floor Amendment No. 2 Senate Concurrs
053-001-000

Notes: **TAX-***Revenue Omnibus Bill*Â

- **Optional Pass Through Entity Tax-Retired Partner Income**
- **CPAS Initiative**
- FIRMS AND IDOR have agreed on language to remedy treatment of partner income
- This bill will replaces SB 189 & SB 1147
- Technical correction to the SALT Cap Workaround Legislation that was passed and signed into law
- Proposal removes otherwise exempt retirement income from PTE base
- *Other changes include*
- Amends the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act to update a cross reference
- Makes changes concerning incentives for mid-range ethanol blends, gasohol, and majority blended ethanol fuel. Makes changes concerning an exemption for materials, parts, equipment, components, and furnishings incorporated into or upon an aircraft.
- Provides that the exemption for farm machinery and equipment also includes certain electrical power generation equipment.

- Makes changes concerning aviation fuel. Provides that amounts paid as taxes under those Acts shall be deemed assessed upon the date of receipt of payment. Amends the Hotel Operators 'Occupation Tax Act. Provides that the tax shall not apply to gross rental receipts received from an entity that is organized and operated exclusively by an organization chartered by the United States Congress for the purpose of providing disaster relief.
- Amends the New Markets Development Program Act. Increases the annual cap on investments, and extends the sunset of the Act.
- Amends the Illinois Municipal Code. Makes changes concerning municipal tax review of public utilities.
- Amends the River Edge Redevelopment Zone Act. Provides that the Department of Commerce and Economic Opportunity may certify 2 additional pilot River Edge Redevelopment Zones in the City of Joliet and the City of Kankakee.
- Amends the Historic Preservation Tax Credit Act. Extends the sunset of the Act and provides for the authorization of additional credits.
- Amends the Parking Excise Tax Act. Makes changes concerning booking intermediaries.
- Amends the Illinois Income Tax Act. Makes changes concerning withholding for investment partnerships. Makes changes to the definition of 'investment partnership'. Creates a credit for individuals who serve as volunteer emergency workers.
- Amends the Cigarette Tax Act. Makes changes concerning the distribution of moneys collected pursuant to (i) the Cigarette Tax Act, (ii) the Cigarette Use Tax Act, and (iii) the tax imposed on little

cigars under the Tobacco Products Tax Act of 1995.

- Amends the Illinois Municipal Code. Makes changes concerning the Non-Home Rule Municipal Use Tax Act and the Non-Home Rule Municipal Service Occupation Tax Act.

SB2123 COUNSELING COMPACT (MORRISON J)

Current Status: 5/26/2023 - Passed Both Houses

Recent Status: 5/26/2023 - Senate Concur
5/26/2023 - House Floor Amendment No. 7 Senate Concur
036-018-000

Notes: ELECTION OMNIBUS-

- Includes an amendment move deadline for drawing elected CPS board maps to April 2024



CPA Legislation

Standing Report_Pass



Tax Legislation

Standing Report_Pass

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FORMATIVE DOCUMENT
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