IL S 1911, Enrolled

Illinois

SUMMARY: Amends the Property Tax Code; provides that a county opting out of the special assessment programs to reduce the assessed value of certain residential real property shall not disqualify or shorten the maximum eligibility periods for any property approved to receive a reduced valuation prior to the county opting out; provides that a property owner may apply for the reduction in assessed valuation under an affordable housing program through December 31, 2034.~SAME AS:

Changes in Bill text reflected as:

~~**Text Deleted**~~

Text Added

~~**Text Vetoed**~~

Current Legislative Status

02/06/2025 INTRODUCED.

02/06/2025 To SENATE Committee on ASSIGNMENTS.

03/12/2025 To SENATE Committee on EXECUTIVE.

03/13/2025 In SENATE. Committee Amendment No. 1 filed. Referred to ASSIGNMENTS.

03/18/2025 From SENATE Committee on ASSIGNMENTS: Referred to SENATE Committee on Executive Amendment No. 1.

03/21/2025 In SENATE. Rule 2-10 Committee Deadline Established As April 4, 2025.

04/01/2025 In SENATE. Committee Amendment No. 2 filed. Referred to ASSIGNMENTS.

04/02/2025 From SENATE Committee on ASSIGNMENTS: Referred to SENATE Committee on Executive Amendment No. 2.

04/03/2025 Committee amendment adopted Amendment No. 1.

04/03/2025 Committee amendment adopted Amendment No. 2.

04/03/2025 From SENATE Committee on EXECUTIVE: Do pass as amended.

04/03/2025 In SENATE. Placed on Calendar Order Second Reading.

04/10/2025 In SENATE. Floor Amendment No. 3 filed. Referred to ASSIGNMENTS.

04/10/2025 In SENATE. Read second time.

04/10/2025 In SENATE. Placed on Calendar Order Third Reading.

04/11/2025 In SENATE. Rule 2-10 3rd Reading Deadline Established As May 9, 2025.

04/23/2025 From SENATE Committee on ASSIGNMENTS: Referred to SENATE Committee on Executive Amendment No. 3.

05/01/2025 From SENATE Committee on EXECUTIVE: Approved for consideration - Amendment No. 3.

05/08/2025 In SENATE. Recalled to second reading.

05/08/2025 In SENATE. Read second time. Adopted Amendment No. 3.

05/08/2025 In SENATE. Placed on Calendar Order Third Reading.

05/08/2025 In SENATE. Read third time. Passed SENATE. *****To HOUSE.

05/09/2025 To HOUSE Committee on RULES.

05/13/2025 To HOUSE Committee on REVENUE & FINANCE.

05/13/2025 In HOUSE. Committee/3rd Reading Deadline Extended to May 31, 2025

05/22/2025 From HOUSE Committee on REVENUE AND FINANCE: Do pass.

05/22/2025 In HOUSE. Placed on Short Debate Calendar Second Reading.

05/22/2025 In HOUSE. Read second time.

05/22/2025 In HOUSE. Held on Calendar Order of Second Reading.

06/01/2025 Rule 19(a)/ Re-referred to RULES Committee.

10/14/2025 From HOUSE Committee on RULES: Approved for consideration.

10/14/2025 In HOUSE. Placed on Short Debate Calendar Second Reading.

10/28/2025 In HOUSE. Floor Amendment No. 1 filed. Referred to RULES.

10/29/2025 From HOUSE Committee on RULES: Referred to HOUSE Revenue & Finance Committee Amendment No. 1.

10/29/2025 From HOUSE Committee on REVENUE AND FINANCE: Approved for consideration - Amendment No. 1.

10/29/2025 In HOUSE. Floor Amendment No. 2 filed. Referred to RULES.

10/30/2025 In HOUSE. Floor Amendment No. 3 filed. Referred to RULES.

10/30/2025 From HOUSE Committee on RULES: Referred to HOUSE Revenue & Finance Committee Amendment No. 3.

10/30/2025 In HOUSE. Floor Amendment No. 4 filed. Referred to RULES.

10/30/2025 From HOUSE Committee on RULES: Referred to HOUSE Revenue & Finance Committee Amendment No. 4.

10/30/2025 From HOUSE Committee on REVENUE AND FINANCE: Approved for consideration - Amendment No. 3.

10/30/2025 From HOUSE Committee on REVENUE AND FINANCE: Approved for consideration - Amendment No. 4.

10/30/2025 In HOUSE. Read second time. Adopted Amendment No. 1.

10/30/2025 In HOUSE. Read second time. Adopted Amendment No. 3.

10/30/2025 In HOUSE. Read second time. Adopted Amendment No. 4.

10/30/2025 In HOUSE. Placed on Short Debate Calendar Third Reading.

10/30/2025 In HOUSE. Read third time. Passed HOUSE. *****To SENATE for concurrence.

10/30/2025 In HOUSE. Tabled Amendment No. 2.

10/30/2025 In SENATE. Secretary's Desk - Concurrence - Amendment No. 1.

10/30/2025 In SENATE. Placed on Calendar Order of Concurrence - Amendment No. 1.

10/30/2025 In SENATE. Motion filed to concur in Amendment No. 1. Motion referred to SENATE Committee on ASSIGNMENTS.

10/30/2025 In SENATE. Motion filed to concur in Amendment No. 3. Motion referred to SENATE Committee on ASSIGNMENTS.

10/30/2025 In SENATE. Motion filed to concur in Amendment No. 4. Motion referred to SENATE Committee on ASSIGNMENTS.

10/31/2025 From SENATE Committee on ASSIGNMENTS: Approved for consideration - motion to concur in Amendment No. 1.

10/31/2025 From SENATE Committee on ASSIGNMENTS: Approved for consideration - motion to concur in Amendment No. 3.

10/31/2025 From SENATE Committee on ASSIGNMENTS: Approved for consideration - motion to concur in Amendment No. 4.

10/31/2025 SENATE concurred in HOUSE Amendment No. 1.

10/31/2025 SENATE concurred in HOUSE Amendment No. 3.

10/31/2025 SENATE concurred in HOUSE Amendment No. 4.

10/31/2025 Passed Both Houses.

~

session: Illinois 104th General Assembly

cite: 2025 IL S 1911

Enrolled

October 31, 2025

Hunter

SB1911 Enrolled

AN ACT concerning revenue.

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

TEXT OMITTED, DOES NOT PERTAIN TO FILM

(35 ILCS 5/701) (from Ch. 120, par. 7-701)

Sec. 701. Requirement and amount of withholding.

(a) In General. Every employer maintaining an office or transacting business within this State and required under the provisions of the Internal Revenue Code to withhold a tax on:

(1) compensation paid in this State (as determined under Section 304(a)(2)(B)) to an individual; or

(2) payments described in subsection (b) shall deduct and withhold from such compensation for each payroll period (as defined in Section 3401 of the Internal Revenue Code) an amount equal to the amount by which such individual's compensation exceeds the proportionate part of this withholding exemption (computed as provided in Section 702) attributable to the payroll period for which such compensation is payable multiplied by a percentage equal to the percentage tax rate for individuals provided in subsection (b) of Section 201.

(a-5) Withholding from nonresident employees. For taxable years beginning on or after January 1, 2020, for purposes of determining compensation paid in this State under paragraph (B) of item (2) of subsection (a) of Section 304:

(1) If an employer maintains a time and attendance system that tracks where employees perform services on a daily basis, then data from the time and attendance system shall be used. For purposes of this paragraph, time and attendance system means a system:

(A) in which the employee is required, on a contemporaneous basis, to record the work location for every day worked outside of the State where the employment duties are primarily performed; and

(B) that is designed to allow the employer to allocate the employee's wages for income tax purposes among all states in which the employee performs services.

(2) In all other cases, the employer shall obtain a written statement from the employee of the number of days reasonably expected to be spent performing services in this State during the taxable year. Absent the employer's actual knowledge of fraud or gross negligence by the employee in making the determination or collusion between the employer and the employee to evade tax, the certification so made by the employee and maintained in the employer's books and records shall be prima facie evidence and constitute a rebuttable presumption of the number of days spent performing services in this State.

(a-10) If the compensation is paid to a loan out company, as defined under Section 10 of the Film Production Services Tax Credit Act of 2008, if the compensation is considered compensation paid in this State under paragraph (B) of item (2) of subsection (a) of Section 304, and if the compensation is for in-State services performed for a production that is accredited under Section 10 of the Film Production Services Tax Credit Act of 2008 and commences on or after the effective date of this amendatory Act of the 104th General Assembly, then the production company or its authorized payroll service company shall withhold tax on that compensation under this Article

7 and shall withhold at the tax rate provided in subsection (b) of Section 201 on all payments to loan out companies for services performed in Illinois by the loan out company's employees. Notwithstanding any other provision of law, nonresident employees of loan out companies who perform services in Illinois shall be considered taxable nonresidents and shall be subject to the tax under this Act in the taxable year in which the employee performs services in Illinois.

(b) Payment to Residents. Any payment (including compensation, but not including a payment from which withholding is required under Section 710 of this Act) to a resident by a payor maintaining an office or transacting business within this State (including any agency, officer, or employee of this State or of any political subdivision of this State) and on which withholding of tax is required under the provisions of the Internal Revenue Code shall be deemed to be compensation paid in this State by an employer to an employee for the purposes of Article 7 and Section 601(b)(1) to the extent such payment is included in the recipient's base income and not subjected to withholding by another state. Notwithstanding any other provision to the contrary, no amount shall be withheld from unemployment insurance benefit payments made to an individual pursuant to the Unemployment Insurance Act unless the individual has voluntarily elected the withholding pursuant to rules promulgated by the Director of Employment Security.

(c) Special Definitions. Withholding shall be considered required under the provisions of the Internal Revenue Code to the extent the Internal Revenue Code either requires withholding or allows for voluntary withholding the payor and recipient have entered into such a voluntary withholding agreement. For the purposes of Article 7 and Section 1002(c) the term "employer" includes any payor who is required to withhold tax pursuant to this Section.

(d) Reciprocal Exemption. The Director may enter into an agreement with the taxing authorities of any state which imposes a tax on or measured by income to provide that compensation paid in such state to residents of this State shall be exempt from withholding of such tax; in such case, any compensation paid in this State to residents of such state shall be exempt from withholding. All reciprocal agreements shall be subject to the requirements of Section 2505-575 of the Department of Revenue Law (20 ILCS 2505/2505-575).

(e) Notwithstanding subsection (a)(2) of this Section, no withholding is required on payments for which withholding is required under Section 3405 or 3406 of the Internal Revenue Code.

(Source: P.A. 101-585, eff. 8-26-19; 102-558, eff. 8-20-21.)

Section 10-15. The Film Production Services Tax Credit Act of 2008 is amended by changing Sections 10 and 42 as follows:

(35 ILCS 16/10)

Sec. 10. Definitions. As used in this Act:

"Above-the-line spending" means all salary, wages, fees, and fringe benefits paid for services performed by personnel of the production that are considered above-the-line services in the film and television industry, including, but not limited to, services performed by a producer, executive producer, co-producer, director, screenwriter, lead cast, supporting cast, or day player.

"Accredited production" means: (i) for productions commencing before May 1, 2006, a film, video, or television production that has been certified by the Department in which the aggregate Illinois labor expenditures included in the cost of the production, in the period that ends 12 months after the time principal filming or taping of the production began, exceed $100,000 for productions of 30 minutes or longer, or $50,000 for productions of less than 30 minutes; and (ii) for productions commencing on or after May 1, 2006, a film, video, or television production that has been certified by the Department in which the Illinois production spending included in the cost of production in the period that ends 12 months after the time principal filming or taping of the production began exceeds $100,000 for productions of 30 minutes or longer or exceeds $50,000 for productions of less than 30 minutes. "Accredited production" does not include a production that:

(1) is news, current events, or public programming, or a program that includes weather or market reports;

(2) is a talk show produced for local or regional markets;

(3) (blank);

(4) is a sports event or activity;

(5) is a gala presentation or awards show;

(6) is a finished production that solicits funds;

(7) is a production produced by a film production company if records, as required by 18 U.S.C. 2257, are to be maintained by that film production company with respect to any performer portrayed in that single media or multimedia program; or

(8) is a production produced primarily for industrial, corporate, or institutional purposes.

"Accredited animated production" means an accredited production in which movement and characters' performances are created using a frame-by-frame technique and a significant number of major characters are animated. Motion capture by itself is not an animation technique.

"Accredited production certificate" means a certificate issued by the Department certifying that the production is an accredited production that meets the guidelines of this Act.

"Applicant" means a taxpayer that is a film production company that is operating or has operated an accredited production located within the State of Illinois and that (i) owns the copyright in the accredited production throughout the Illinois production period or (ii) has contracted directly with the owner of the copyright in the accredited production or a person acting on behalf of the owner to provide services for the production, where the owner of the copyright is not an eligible production corporation.

"Below-the-line spending" means salary, wages, fees, and fringe benefits paid for services performed by a person in a position that is off camera and who provides technical services during the physical production of a film. "Below-the-line spending" does not include salary, wages, fees, or fringe benefits paid to a person who is a producer, executive producer, co-producer, director, screenwriter, lead cast, supporting cast, or day player, or who performs other services that are customarily considered above-the-line services in the film and television industry.

"Credit" means:

(1) for an accredited production approved by the Department on or before January 1, 2005 and commencing before May 1, 2006, the amount equal to 25% of the Illinois labor expenditure approved by the Department. The applicant is deemed to have paid, on its balance due day for the year, an amount equal to 25% of its qualified Illinois labor expenditure for the tax year. For Illinois labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment, as determined by the Department, in an accredited production commencing before May 1, 2006 and approved by the Department after January 1, 2005, the applicant shall receive an enhanced credit of 10% in addition to the 25% credit; ~~**and**~~

(2) for an accredited production commencing on or after May 1, 2006 and before January 1, 2009, the amount equal to:

(i) 20% of the Illinois production spending for the taxable year; plus

(ii) 15% of the Illinois labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment, as determined by the Department; ~~**and**~~

(3) for an accredited production commencing on or after January 1, 2009 ***and before July 1, 2025***, the amount equal to:

(i) 30% of the Illinois production spending for the taxable year; plus

(ii) 15% of the Illinois labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment, as determined by the Department ***; and*** ~~.~~

(4) for an accredited production commencing on or after July 1, 2025, the amount equal to:

(i) 35% of the Illinois production spending for the use of tangible personal property or the expenses to acquire services from vendors in Illinois and for Illinois labor expenditures generated by the employment of Illinois residents; plus

(ii) 30% of the wages paid to nonresidents for services performed on an accredited production, subject to the limitations in Section 10; plus

(iii) 15% of the Illinois labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment, as determined by the Department; plus

(iv) 5% of the Illinois labor expenditures generated by the employment of Illinois residents for

services performed for an accredited production in one or more Illinois counties outside of Cook, DuPage, Kane, Lake, McHenry, and Will Counties; plus

(v) 5% of the Illinois production spending for television series relocating to Illinois from another jurisdiction. To qualify under this subparagraph (v), the production must be a television series in which all prior seasons of the series were filmed outside of Illinois; plus

(vi) 5% of the Illinois production spending for productions certified as green by the Department.

"Department" means the Department of Commerce and Economic Opportunity.

"Director" means the Director of Commerce and Economic Opportunity.

"Fair market value" means:

(1) for unrelated parties, the value established through comparable transactions between unrelated parties for substantially similar goods and services considering the geographic market and other pertinent variables as specified by the Department by rule; and

(2) for related parties, the value established through the related party's historical dealings with unrelated parties or established by comparable transactions between other unrelated parties for substantially similar goods and services considering the geographic market and other pertinent variables as specified by the Department by rule.

"Illinois labor expenditure" means salary or wages paid to employees of the applicant for services on the accredited production ***, subject to the following limitations:*** ~~.~~

~~**To qualify as an Illinois labor expenditure, the expenditure must be:**~~

(1) ***The expenditure must be reasonable*** ~~**Reasonable**~~ in the circumstances.

(2) ***The expenditure must be included*** ~~**Included**~~ in the federal income tax basis of the property.

(3) ***The expenditure must be incurred*** ~~**Incurred**~~ by the applicant for services on or after January 1, 2004.

(4) ***The expenditure must be incurred*** ~~**Incurred**~~ for the production stages of the accredited production, from the final script stage to the end of the post-production stage.

(5) ***The expenditure is limited*** ~~**Limited**~~ to the first $25,000 of wages paid or incurred to each employee of a production commencing before May 1, 2006 and the first $100,000 of wages paid or incurred to each employee of a production commencing on or after May 1, 2006 and prior to July 1, 2022. For productions commencing on or after July 1, 2022, ***the expenditure is*** limited to the first $500,000 of wages paid or incurred to each eligible nonresident or resident employee of a production company or loan out company that provides in-State services to a production, whether those wages are paid or incurred by the production company, loan out company, or both, subject to withholding payments provided for in Article 7 of the Illinois Income Tax Act ***, including, for accredited productions commencing on or after the effective date of this amendatory Act of the 104th General Assembly, amounts withheld under subsection (a-10) of Section 701 of the Illinois Income Tax Act***. For purposes of calculating Illinois labor expenditures for a television series, the eligible nonresident wage limitations provided under this subparagraph are applied ***per episode*** to the entire season. For the purpose of this paragraph (5), an eligible nonresident is a nonresident whose wages qualify as an Illinois labor expenditure under the provisions of ***paragraphs*** ~~**paragraph**~~ (9) ***through (9.3)*** that apply to that production.

(6) For a production commencing before May 1, 2006, ***Illinois labor expenditures are*** exclusive of the salary or wages paid to or incurred for the 2 highest paid employees of the production.

(7) ***The expenditure must be directly*** ~~**Directly**~~ attributable to the accredited production.

(8) (Blank).

(8.5) For a production commencing on or after July 1, 2025, subject to the other limitations of this definition, wages paid to no more than 2 executive producers per accredited production may be considered Illinois labor expenditures. Notwithstanding that limitation, if an executive producer receives compensation for another position on the accredited production for services performed, including, but not limited to, writing services, and that compensation is otherwise considered an Illinois labor expenditure under the provisions of this definition, then, subject to the other limitations of this definition, that person's salary or wages may be considered an Illinois labor expenditure, and that person shall not be considered one of the 2 executive

producers for the purposes of the limitation under this paragraph (8.5). In addition, line producers are not subject to the 2-producer limit of this paragraph (8.5). As used in this paragraph (8.5), the term "executive producer" means a person who is responsible for overseeing the creative and managerial process of an accredited production. As used in this paragraph (8.5), the term "line producer" means a person who is responsible for the day-to-day operational management of the accredited production.

(9) Prior to July 1, 2022, ***the expenditure must be*** paid to persons resident in Illinois at the time the payments were made. For a production commencing on or after July 1, 2022, ***subject to the limitations of paragraphs (9.1) through (9.3), the expenditure may be*** paid to ***a person who is a*** ~~**persons**~~ resident in Illinois ***at the time the payment is made or to a person who is a nonresident*** ~~**and nonresidents**~~ at the time the ***payment is*** ~~**payments were**~~ made.

(9.1) For purposes of ***paragraph (9)*** ~~**this subparagraph**~~, if the production is accredited by the Department before the effective date of this amendatory Act of the 102nd General Assembly, only wages paid to nonresidents working in the following positions shall be considered Illinois labor expenditures: Writer, Director, Director of Photography, Production Designer, Costume Designer, Production Accountant, VFX Supervisor, Editor, Composer, and Actor, subject to the limitations set forth under this subparagraph. For an accredited Illinois production spending of $25,000,000 or less, no more than 2 nonresident actors' wages shall qualify as an Illinois labor expenditure. For an accredited production with Illinois production spending of more than $25,000,000, no more than 4 nonresident actor's wages shall qualify as Illinois labor expenditures.

(9.2) For purposes of ***paragraph (9)*** ~~**this subparagraph**~~, if the production is accredited by the Department on or after the effective date of this amendatory Act of the 102nd General Assembly ***and before July 1, 2025***, wages paid to nonresidents shall qualify as Illinois labor expenditures only under the following conditions:

(A) the nonresident must be employed in a qualified position;

(B) for each of those accredited productions, the wages of not more than 9 nonresidents who are employed in a qualified position other than Actor shall qualify as Illinois labor expenditures;

(C) for an accredited production with Illinois production spending of $25,000,000 or less, no more than 2 nonresident actors' wages shall qualify as Illinois labor expenditures; and

(D) for an accredited production with Illinois production spending of more than $25,000,000, no more than 4 nonresident actors' wages shall qualify as Illinois labor expenditures.

As used in this paragraph ***(9.2)*** ~~**(9)**~~, "qualified position" means: Writer, Director, Director of Photography, Production Designer, Costume Designer, Production Accountant, VFX Supervisor, Editor, Composer, or Actor.

(9.3) For the purposes of paragraph (9), in the case of a production that commences on or after July 1, 2025, wages paid to nonresidents shall qualify as Illinois labor expenditures only under the following conditions:

(A) the wages of not more than 13 nonresidents who are selected by the accredited production and employed in a position other than Actor shall qualify as Illinois labor expenditures;

(B) for an accredited production with Illinois production spending of less than $20,000,000, no more than 4 nonresident actors' wages shall qualify as Illinois labor expenditures; and

(C) for an accredited production with Illinois production spending of more than $20,000,000 and less than $40,000,000, no more than 5 nonresident actors' wages shall qualify as Illinois labor expenditures; and

(D) for an accredited production with Illinois production spending of $40,000,000 or more, no more than 6 nonresident actors' wages shall qualify as Illinois labor expenditures.

(10) Paid for services rendered in Illinois.

For a production commencing on or after the effective date of this amendatory Act of the 104th General Assembly, "Illinois labor expenditure" does not include:

(1) above-the-line spending exceeding 40% of the total Illinois production spending for the production, unless the Department determines, through a process specified by administrative rule, that inclusion as an Illinois labor

expenditure of above-the-line spending for the production in an amount that exceeds 40% of the production's total Illinois production spending is necessary for the production to meet the conditions set forth in subsection (a) of Section 30;

(2) above-the-line spending paid to related parties that exceeds, in the aggregate, 12% of the total Illinois production spending for the production; or

(3) below-the-line spending paid to a related party that exceeds the fair market value of the transaction.

"Illinois production spending" means the expenses incurred by the applicant for an accredited production that are reasonable under the circumstances, but does not include any monetary prize or the cost of any non-monetary prize awarded pursuant to a production in respect of a game, questionnaire, or contest. "Illinois production spending" includes, without limitation, unless otherwise specified in this definition, all of the following:

(1) expenses to purchase, from vendors within Illinois, tangible personal property that is used in the accredited production;

(2) expenses to acquire services, from vendors in Illinois, for film production, editing, or processing;

(2.1) airfare, if purchased from an airline domiciled in Illinois;

(3) for a production commencing before July 1, 2022, the compensation, not to exceed $100,000 for any one employee, for contractual or salaried employees who are Illinois residents performing services with respect to the accredited production. For a production commencing on or after July 1, 2022, Illinois labor expenditure compensation, not to exceed $500,000 for any one employee, for contractual or salaried employees who are Illinois residents or nonresident employees, subject to the limitations set forth under Section 10 of this Act; and

(4) for a production commencing on or after the effective date of this amendatory Act of the 104th General Assembly, the fair market value of any transaction that (i) is entered into between the taxpayer and a related party or the taxpayer and an unrelated party, (ii) is for the accredited production, and (iii) has terms that reflect the fair market value of the transaction.

"Loan out company" means a personal service corporation or other entity that is under contract with the taxpayer to provide specified individual personnel, such as artists, crew, actors, producers, or directors for the performance of services used directly in a production. "Loan out company" does not include entities contracted with by the taxpayer to provide goods or ancillary contractor services such as catering, construction, trailers, equipment, or transportation.

"Qualified production facility" means stage facilities in the State in which television shows and films are or are intended to be regularly produced and that contain at least one sound stage of at least 15,000 square feet.

"Related party" means a party that is deemed to be related to the taxpayer by common ownership or control according to generally accepted accounting standards and generally accepted accounting principles.

"Unrelated party" means a party that is not a related party with respect to the taxpayer.

The Department shall adopt rules to implement the changes made to this Section within one year after the effective date of this amendatory Act of the 104th General Assembly.

(Source: P.A. 103-595, eff. 6-26-24; 104-6, eff. 6-16-25.)

(35 ILCS 16/42)

Sec. 42. Sunset of credits. The application of credits awarded pursuant to this Act shall be limited by a reasonable and appropriate sunset date. A taxpayer shall not be awarded any new credits pursuant to this Act for tax years beginning on or after January 1, ***2039*** ~~**2033**~~.

(Source: P.A. 101-178, eff. 8-1-19; 102-700, eff. 4-19-22; 102-1125, eff. 2-3-23.)

ARTICLE 99

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