



ILLINOIS STATE BAR ASSOCIATION

TRUSTS & ESTATES

The newsletter of the Illinois State Bar Association's Section on Trusts & Estates

Illinois legislation update: Trust, probate, powers of attorney, property issues

Prepared by Lesser, Lutrey & McGlynn, LLP¹

Note from the Editor:

Illinois Legislators adjourned in May of 2011 and the Trusts & Estates Section Council will soon review the pending Illinois legislation and offer input to legislators on how to structure the pending legislation and whether that legislation is, according to the Council, a proper law for the State of Illinois. The Section Council Legislative Committee, Chaired by David Lutrey, has summarized the trust legislation, probate legislation, estate tax legislation, real estate legislation and power of attorney legislation that is relevant for the committee to review. Below is the summary, which will be used to lead the discussion at the Annual Meeting on June 17, 2011. If you have any comments or questions please feel free to contact the Editor, Katarinna McBride, at kmcbride@handlerthayer.com or at (312) 641-2100 or post your comments to the

Trusts & Estates Section Listserve at isba-trustsandestates@list.isba.org.

1. Trusts

A. SB 1294 Trusts, Investment Trust Advisor

1. Current Status: Assigned to House Executive Committee, 4/21/11.
2. Sponsor: Kirk W. Dillard (R, 24th Dist.).
3. Synopsis: Amends the Trusts and Trustees Act. Adds provisions authorizing an investment trust advisor, distribution trust advisor, and trust protector to be designated in the governing instrument of a trust. Adds provisions concerning the powers of an authorized trustee who has the absolute discretion to invade the principal of a trust. Adds provisions au-

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Illinois legislative update: Power of attorney updates & alerts

By Mary Cascino

Property Powers

The Illinois Statutory Short Form Powers of Attorney for Property (IPOAs) will need a short "fix" for the period July 1, 2011 to January 1, 2012. The revised Power of Attorney Act that goes into effect July 1st revises the statutory form in Section 3.3(c) of the new Act to state in paragraph 1 of the form: "I...hereby revoke all prior powers of attorney..." All prior powers of attorney include, not only prior statutory forms,

but also special or limited powers of attorney such as those on file at a bank, investment house or corporation records.

Efforts were made to fix this problem. HB 1712, identifying powers of attorney that would be excluded from such revocation, passed both houses but with an effective date of January 1, 2012. (It has not yet been signed by the Governor) Therefore, IPOAs executed during that six-

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Illinois legislation update: Trust, probate, powers of attorney, property issues*Continued from page 1*

thorizing establishment of a Domestic Asset Protection Trust. Adds provisions concerning the modification or termination of an irrevocable trust. Contains provisions concerning definitions, conditions and requirements, applicability, and other matters. Effective immediately. Senate Floor Amendment No. 3: Replaces everything after the enacting clause with only the provisions of the bill as introduced that concern directed trusts and the application of the directed trust provisions. Effective immediately.

B. SB 1295 Trusts, Virtual Representation

1. Current Status: Assigned to House Executive Committee, 4/11/11. Final Action Deadline Extended to May 27th, 2011 (5/20/11).
2. Sponsor: Kirk W. Dillard (R, 24th Dist.).
3. Synopsis: Amends the Trust and Trustees Act. Defines terms. Provides that an "unascertainable beneficiary" may be represented by and bound by another beneficiary having a substantially similar (instead of a substantially identical) interest on a particular question or dispute. Provides that if a trust beneficiary is an unrepresented minor or a disabled person, a parent of the beneficiary may represent and bind the beneficiary, provided that there is no material conflict of interest between the minor or disabled person and either of that person's parents on that particular question or dispute. Further provides that this representative may on a particular question or dispute represent and bind an unborn beneficiary or an unascertainable beneficiary who has an interest that is substantially similar to the interest of the minor or disabled person, but only if there is no material conflict of interest between the minor or the disabled person and the unborn or the unascertainable person. Makes other corresponding changes. Provides that conversion of a trust to a total return trust may be made with a trustee and all primary beneficiaries (instead of with a trustee and all beneficiaries and presumptive remaindermen beneficiaries) in accordance with other provisions of the Act.

Provides that changes made apply to all trusts in existence on the effective date and to all trusts created after that date. Effective immediately.

C. HB 3041 Notaries – Trust Companies

1. Current Status: Passed House (3/30/11). Passed Senate (5/22/11).
2. Sponsor: Chris Nybo (R, 41st Dist.).
3. Synopsis: Amends the Illinois Notary Public Act. Changes the definition of the term "financial institution" to include trust companies. Senate Floor Amendment No. 1: Provides that the provisions of the amendatory Act take effect upon becoming law.

D. HB 3603 Family Trust, Special Needs

1. Current Status: Re-referred to Rules Committee 4/15/11.
2. Sponsors: Michelle Mussman (D, 56th Dist.), Emily McAsey (D, 85th Dist.).
3. Synopsis: Creates the Family Trust Act. Makes findings and defines terms. Creates the Illinois Family Trust Board of Trustees to provide services or support to persons with disabilities who are residents of Illinois or one of the 8 states adjacent to Illinois. Provides for payments for a beneficiary that supplement, but do not replace, services and support provided by State and federal government programs and which do not cause any reduction, impairment, or diminishment of government benefits. Provides for trust accounts, individual first party trust accounts, individual third party trust accounts, stand-by trusts, charitable trust accounts, separate trusts, and distributions. Provides for distributions upon the death of a beneficiary, administration of the Illinois Family Trust, and related matters.

E. HB 0229 Funeral Trust Funds – Trustees

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Dan Brady (R, 88th Dist.).
3. Synopsis: Amends the Illinois Funeral or Burial Funds Act. Restores a provision that allows persons holding less than \$500,000 in trust funds to continue to act as the trustee after the funds are deposited. Provides that a

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Illinois Bar Center
424 S. Second Street
Springfield, IL 62701
Phones: 217-525-1760 OR 800-252-8908
www.isba.org

EDITOR

Katarinna McBride
161 N. Clark St., Ste. 2600
Chicago, IL 60601-3221

**MANAGING EDITOR/
PRODUCTION**

Katie Underwood
kunderwood@isba.org

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pre-need contract must, if funded by a trust, clearly identify the trustee's name and address and the primary state or federal regulator of the trustee. Provides that a trustee may be the seller or provider of funeral services or merchandise if the seller holds sales of less than \$500,000 in trust and deposits funds for which the seller is acting as trustee according in a certain manner. Provides that if a purchaser selects a trust arrangement to fund the pre-need contract, the trust must be maintained: (1) in a deposit account maintained by the seller as trustee in a bank, savings and loan association, savings bank, or credit union authorized to do business in Illinois in which accounts are insured by an agency of the federal government, (2) in a trust company authorized to do business in Illinois, or (3) with a corporate fiduciary as defined in the Corporate Fiduciary Act. Restores a provision that allows trust funds to be maintained in a financial institution located in a state adjoining Illinois if certain conditions are met. Provides that a trustee has a duty to manage the trust and, with respect to the investment of trust funds, shall exercise certain judgment and care. Provides that the trustee has a duty to manage and invest the assets pursuant to the Prudent Investor Rule under the Trusts and Trustees Act if the amount of funds to be entrusted exceeds \$1,000,000. Amends the Illinois Pre-Need Cemetery Sales Act. Removes language that provides that the seller must retain a corporate fiduciary as an independent trustee for any amount of trust funds. Provides that a trust established under the Act must be maintained: (1) in a deposit account maintained by the seller as trustee in a bank, savings and loan association, or credit union authorized to do business in Illinois in which accounts are insured by an agency of the federal government, (2) in a trust company authorized to do business in Illinois, or (3) in an investment company authorized to do business in Illinois insured by the Securities Brokers Insurance Corporation. Effective immediately.

2. Probate

A. SB 2015 Probate, Temporary Guardian

1. Current Status: Referred to House

Rules Committee (5/19/11).

2. Sponsor: Ira I. Silverstein (8th Dist.).
3. Synopsis: Amends the Probate Act of 1975. Adds to the circumstances in which the court is allowed to appoint a temporary guardian: a guardian's death, incapacity, or resignation. Provides that the court shall state the actual harm that necessitates the temporary guardianship or any extension of the guardianship (instead of necessitates the temporary guardianship). Provides that no extension shall be granted except in a case where there has been an adjudication of disability, or if the court finds it is in the best interest of the alleged disabled person so as to protect the person from abuse or neglect. Deletes a provision stating that, except for an appeal of an adjudication of disability, no extension shall be granted.

B. SB 2075 Probate, Adopted Children

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Kirk W. Dillard (R, 24th Dist.).
3. Synopsis: Amends the Probate Act of 1975. In provisions concerning inheritance from or through a natural parent and for determining the property rights of any person under any instrument, provides that an adopted child is not a child of a natural parent whose parental rights were terminated by the adoption (rather than that an adopted child is not a child of a natural parent), nor is the child a descendant of a natural parent or of any lineal or collateral kindred of a natural parent, unless specified conditions apply.

C. HB 0019 Unclaimed Property – Notice

1. Current Status: Re-referred to Assignments Committee 5/13/11.
2. Sponsor: Mike Bost (R, 115th Dist.).
3. Synopsis: Amends the Uniform Disposition of Unclaimed Property Act. Provides that before filing the annual report, the holder of property that is presumed abandoned under the Act shall send a letter to the owner by certified (instead of first class) mail about the steps necessary to prevent abandonment of the property from being presumed. Effective immediately. House Floor Amendment No. 1: Further amends the Uniform Disposition of Unclaimed Property Act.

Provides that before filing the annual report, the holder of property that is presumed abandoned under the Act shall send a letter to the owner by first class (instead of certified) mail, however if the value of the property exceeds \$1,000, 2 copies of the letter shall be sent, one by first class mail and the other by certified mail, about the steps necessary to prevent abandonment of the property from being presumed.

D. HB 0202 Guardian and Advocacy Commission

1. Current Status: Re-referred to Rules Committee 4/15/11.
2. Sponsor: Angelo Saviano (R, 77th Dist.).
3. Synopsis: Amends the Guardianship and Advocacy Act. Provides that a simple majority of the members serving on the Guardianship and Advocacy Commission shall constitute a quorum (now, 6 members constitute a quorum). Adds that a member of the Commission shall serve for a term ending on June 30 and until his or her successor is appointed and has qualified or until the member resigns and the resignation is filed with the Secretary of State. Provides that a simple majority of the members serving on a regional human rights authority shall constitute a quorum (now, 5 members constitute a quorum). Effective immediately.

E. HB 1050 Secretary of State Act, Deposit of Wills

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Robert W. Pritchard (R, 70th Dist.), Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Secretary of State Act. Adds that a depositor, an attorney licensed or formerly licensed to practice in the State or his or her representative, may deposit a will with the Secretary of State by certified mail. Provides that a depositor is responsible for any postage or delivery costs associated with the deposit of a will by certified mail. Provides that a depositor must prepay any postage or delivery costs associated with the mailing of a receipt by the Secretary of State to verify the deposit of the will. Makes conforming changes.

F. HB 1153 Real Property on Transfer of Death Instrument Act

1. Current Status: Passed in House

(4/15/11). Passed 3rd Reading in Senate (5/17/11).

2. Sponsors: John E. Bradley (D, 117th Dist.), Sidney H. Mathias (R, 53rd Dist.), Patricia R. Bellock (R, 47th Dist.).
3. Synopsis: Creates the Illinois Residential Real Property Transfer on Death Instrument Act. Defines terms. Provides the requirements for an owner to transfer residential real estate by a transfer on death instrument. Provides that a transfer on death instrument is a revocable nontestamentary instrument. Requires that an owner who makes or revokes a transfer on death instrument must have the same capacity as the capacity required to make a will. Provides that a transfer on death instrument must include the essential elements and formalities of a deed and be recorded in the recorder's office before the owner's death. Provides that a transfer on death instrument does not require notice, delivery, or consideration. Provides that revocation of a transfer on death instrument may be accomplished by another transfer on death instrument that revokes the instrument expressly or by an inconsistency which is recorded before the owner's death. Describes the effects that a transfer on death instrument does and does not have, during an owner's life. Provides that a beneficiary under a transfer on death instrument has, at the owner's death, the right to disclaim or refuse to accept the transfer. Provides for the manner of acceptance of a transfer by the beneficiary. Provides that a beneficiary of a transfer on death instrument is subject to the claims of creditors and statutory claimants to the same extent as a beneficiary of any nontestamentary transfer. Describes applicable statute of limitations to contest the validity of a transfer on death instrument. Provides that the preparation of a transfer on death instrument or its revocation is the practice of law. Provides a statutory form for a notice of death affidavit and acceptance of a transfer on death instrument. Senate Committee Amendment No. 1: Further amends the Illinois Residential Real Property Transfer on Death Act. Provides that the failure to comply with any of the requirements for a transfer on death instrument renders the instrument void. Provides

that if a beneficiary under a transfer on death instrument does not file a notice of death certificate and acceptance within 30 days, the personal representative of the owner's estate may, with notice to the beneficiary, take possession of the residential real estate as part of the deceased owner's estate. Provides that a transfer on death instrument is void if a notice of death affidavit and acceptance is not filed within 2 years after the owner's death. Provides that a transfer on death instrument or its revocation shall be prepared by an Illinois licensed attorney, but an owner may prepare his or her own transfer on death instrument or revocation (instead of a non-attorney who prepares or supervises the execution of an instrument or revocation is guilty of an unlawful practice under the Consumer Fraud and Deceptive Business Practices Act). Makes other changes. (Comments)

G. HB 1523 Transfer On Death Deed

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Creates the Deeds Effective on Death Act. Provides that a deed that conveys an interest in real property to a grantee designated by the owner, that expressly states that the deed is not to take effect until the death of the owner, transfers the interest provided to the designated grantee beneficiary, effective on death of the owner, if the deed is executed and filed of record with the recorder in the county or counties in which the real property is situated prior to the death of the owner. Provides that a beneficiary deed need not be supported by consideration or be delivered to the grantee beneficiary. Provides that a beneficiary deed may be used to transfer an interest in real property to a trust estate, regardless of the trust's revocability. Provides that the Act does not preclude other methods of conveyancing that are permitted by law and that have the effect of postponing enjoyment of an interest in real property until the death of the owner. Provides that the Act does not invalidate any deed, otherwise effective by law to convey title to the interest and estates therein provided, that is not recorded

until after the death of the owner.

H. HB 1698 Adoption, Putative Father Waiver

1. Current Status: Passed House (3/10/11).
2. Sponsor: Sara Feigenholtz (D, 12th Dist.).
3. Synopsis: Amends the Adoption Act. Provides a form of waiver of parental rights to be used by a putative or legal father of a born or unborn child.

I. HB 1699 Adoption, Surrender Form

1. Current Status: Passed House (3/10/11). Passed Senate (5/18/11).
2. Sponsor: Sara Feigenholtz (D, 12th Dist.).
3. Synopsis: Amends the Adoption Act. Provides that one of the statutory forms that is used for purposes of an agency adoption shall only be used by legal parents (instead of unspecified). Senate Floor Amendment No. 3: Replaces everything after the enacting clause with provisions of the engrossed bill except that it provides: a form of waiver of parental rights to be used by a putative father or a legal father of a born or unborn child; that the name and address of a parent shall be omitted from an adoption petition and the parent shall not be made a defendant in the action if the parent is a putative father or legal father of the child who waived his parental rights by signing a waiver; that a waiver is signed and acknowledged (instead of a waiver is taken); that a waiver may be signed by a putative father or legal father of the child at any time prior to or after the birth of the child and that the waiver is irrevocable unless a court finds that it was obtained by fraud or duress on the part of the adopting parents or their agents; that no action to void a waiver may be commenced after 12 months from the date the waiver was executed; and that the waiver of a putative or legal father who is a minor shall not be voidable because he was a minor. Makes other changes. Effective immediately.

J. HB 3298 Probate, Small Estate Affidavit

1. Current Status: Re-referred to Rules Committee 4/15/11.
2. Sponsors: Mary E. Flowers (D, 31st Dist.), William Davis (D, 30th Dist.), Jil Tracy (R, 93rd Dist.), Dwight Kay (R, 112th Dist.), LaShawn K. Ford (D, 8th Dist.), Linda

Chapa LaVia (D, 83rd Dist.), Rita Mayfield (D, 60th Dist.).

3. Synopsis: Amends the Probate Act of 1975. Provides that any person, corporation, or financial institution (instead of person or corporation) holding or controlling personal property shall, upon examining and approving the documents attached to the affidavit, deliver or pay (instead of deliver or pay) over the personal property pursuant to the provisions of the small estate affidavit. Provides that the affidavit shall state that the burial and funeral expenses, medical bills, credit card bills, and real property taxes (instead of funeral expenses) have been, or remain to be, paid. Provides that if there is a surviving spouse, but the surviving spouse is unable to prepare the small estate affidavit or has declined, refused, or asked the affiant to prepare the small estate affidavit, the affiant must state the reason that the affiant has prepared the small estate affidavit rather than the surviving spouse. Provides that the explanation shall include the precise time, date, and circumstances of the surviving spouse declining, refusing, or asking the affiant to prepare the small estate affidavit or state the reason that the surviving spouse is unable to prepare the small estate affidavit. Provides that if the reason for the surviving spouse's inability to prepare the affidavit is medically related that a letter from the surviving spouse's physician should be attached attesting to the medical condition that makes the surviving spouse unable to complete the affidavit. Provides that if there is no surviving spouse and there is one or more minor children, the affiant must be a court appointed guardian for one or more of the children. Provides that the property held shall be paid, after the burial, funeral, medical, and credit card bills, and real estate taxes are paid. Provides that if the surviving spouse is the affiant that he or she shall affirm that he or she was not separated from the decedent. Makes other changes.

3. Estate Tax

A. SB 1767 Estate Tax, Repeal

1. Current Status: Re-referred to Assignments Committee, 3/18/11.

2. Sponsors: Bill Brady (R, 44th Dist.), Dale A. Righter (R, 55th Dist.), Christine Rado-gno (R, 41st Dist.).
3. Synopsis: Amends the Illinois Estate and Generation-Skipping Transfer Tax Act. Provides that no tax shall be imposed under the Act for persons dying on or after the effective date of the amendatory Act or for transfers made on or after the effective date of the amendatory Act. Effective immediately.

B. HB 1107 Estate Tax – Repeal

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Introduced By: Sidney H. Mathias (R, 53rd Dist.).
3. Co-Sponsors: Robert W. Pritchard, Adam Brown, Michael Unes, Jason Barickman, Richard Morthland, Pam Roth, Chad Hays, Joe Sosnowski, John D. Cavaletto, Kay Hatcher, Norine Hammond, Wayne Rosenthal, Dwight Kay, Thomas Morrison, Sandy Cole, Darlene J. Senger, and Jil Tracy. (All R).
4. Synopsis: Amends the Illinois Estate and Generation-Skipping Transfer Tax Act. Provides that the estate tax shall not be imposed for persons dying after December 31, 2010. Effective immediately.

C. HB 2840 Estate Tax, Exclusion Amount

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Sidney H. Mathias (R, 53rd Dist.), Pam Roth (R, 75th Dist.), Wayne Rosenthal (R, 98th Dist.), Norine Hammond (R, 94th Dist.), Jason Barickman (R, 105th Dist.), John D. Cavaletto (R, 107th Dist.), Richard Morthland (R, 71st Dist.), Chad Hays (R, 104th Dist.), Jil Tracy (R, 93rd Dist.).
3. Synopsis: Amends the Illinois Estate and Generation-Skipping Transfer Tax Act. Increases the exclusion amount from \$2,000,000 to \$5,000,000 for persons dying after December 31, 2010. Effective immediately.

D. HB 2932 Estate Tax, Refund Payment

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Susana A. Mendoza (D).
3. Synopsis: Amends the Illinois Estate and Generation-Skipping Transfer Tax Act. Provides that once an application for a refund is properly filed, the State shall make a refund of no less than

half of the amount owed within 12 months after receipt of the application and shall make full payment within 24 months after receipt of the application. Provides that, if payment of a refund is not issued to the payee within a 60-day period following receipt of the application, an interest penalty of 0.5% of any amount unpaid shall be added for each month until final payment is made. Effective immediately.

4. Property Tax

A. SB 0002 Property Tax-Rebate

1. Current Status: Re-referred to Senate Assignments Committee, 3/18/11.
2. Sponsor: William Delgado (D, 2nd Dist.).
3. Synopsis: Amends the State Finance Act. Creates the Property Tax Rebate Trust Fund. Provides that moneys in the Fund shall be used to pay rebates to taxpayers who file an individual income tax return for a taxable year beginning in the previous calendar year and are responsible for paying real property taxes on a principal residence located in the State. Provides that \$64,583,333 shall be transferred from the General Revenue Fund into the Property Tax Rebate Trust Fund each month. Amends the Illinois Income Tax Act. Provides that the credit for residential real property taxes sun-sets on December 31, 2010. Effective immediately.

B. SB 2077 Property Tax, Payment Freeze

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Matt Murphy (R, 27th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that, beginning in taxable year 2011 and through taxable year 2013, the total amount due on each property tax bill in each taxable year may not exceed the total amount due for that property in taxable year 2010. Amends the State Mandates Act to require implementation without reimbursement by the State. Effective immediately.

C. HB 1518 Senior Tax Deferral – Income

1. Current Status: Passed House (3/31/11). Passed 3rd Reading in Senate (5/17/11).
2. Sponsors: Barbara Flynn Currie (D, 25th Dist.), Rita Mayfield (D, 60th Dist.), Jack D. Franks (D, 63rd Dist.), Keith Farnham

(D, 43rd Dist.), Carol A. Sente (D, 59th Dist.), Linda Chapa LaVia (D, 83rd Dist.), and Eddie Lee Jackson, Sr. (D, 114th Dist.).

3. Synopsis: Amends the Senior Citizens Real Estate Tax Deferral Act. Beginning in tax year 2012, increases the taxpayer's income limit from \$50,000 to \$55,000. Provides that "qualified property" must not be held in trust, other than an Illinois land trust with the taxpayer identified as the sole beneficiary, if the taxpayer is filing for the program for the first time effective as of the January 1, 2011 assessment year or tax year 2012 and thereafter. Effective as of the January 1, 2011 assessment year or tax year 2012 and thereafter, provides that the total amount of any deferral shall not exceed \$5,000 per taxpayer in each tax year. Effective immediately. Senate Committee Amendment No. 1: Amends the Property Tax Code. Provides that any increase in railroad operating property's overall valuation that is directly attributable to the investment, improvement, replacement, or expansion of railroad operating property on or after January 1, 2010, through State or federal government programs necessary for higher speed passenger rail transportation, including cooperative agreements, shall be excluded from the valuation of its real property improvements. Provides that certain statements and schedules required to be submitted by railroad companies must include information pertaining to any potential increases in the property's overall valuation that is directly attributable to the investment, improvement, replacement, or expansion of railroad operating property on or after January 1, 2010 through State or federal governmental programs necessary for higher speed passenger rail transportation. (Comments)

D. HB 1625 Property Tax Exemptions – Social Security

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Emily McAsey (D, 85th Dist.), Michelle Mussman (D, 56th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that if, in order to qualify for a property-tax exemption, the taxpayer must have an income that is at or below a certain amount, then,

for the purposes of that exemption, the term "income" does not include any Social Security benefit unless expressly stated otherwise. Effective immediately.

E. HB 2049 Property Tax, Assessments

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Dennis M. Reboletti (R, 46th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that, for the purposes of the definition of 33 1/3%, the fair cash value of property is determined by the lesser of: (1) the Department of Revenue's sales ratio studies for the 3 most recent years preceding the assessment year; or (2) the valuation of the property in the prior year (under the current law, the fair cash value is based on the sales ratio studies).

5. Property Tax – Homestead

A. SB 0109 Property Tax, Pro-Rata Exemption

1. Current Status: Assigned to Executive Committee (4/25/11), Final Action Deadline extended to May 27, 2011 (5/20/11).
2. Sponsors: Wm. Sam McCann (R, 49th Dist.), Dan Kotowski (D, 33rd Dist.), Tim Bivins (R, 45th Dist.), Martin A. Sandoval (D, 12th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that the general homestead exemption and exemptions granted to disabled and returning veterans shall be granted on a pro-rata basis if the property is first occupied as a residence after January 1 of any assessment year by a person who is eligible for the exemption. Provides that cooperatives and life care facilities must credit the savings resulting from those exemptions only to the apportioned tax liability of the owner or resident who qualified for the exemption, and provides that any person who willfully refuses to so credit the savings shall be guilty of a Class B misdemeanor. Provides that the general homestead exemption and exemptions granted to disabled and returning veterans shall continue even if the qualifying taxpayer becomes a resident of a facility licensed under the Nursing Home Care Act or the MR/DD

Community Care Act so long as (i) the residence continues to be occupied by the qualifying person's spouse or (ii) the residence remains unoccupied but is still owned by the person qualified for the exemption. Effective immediately.

B. SB 0158, Property Tax, Senior Homestead

1. Current Status: Re-referred to Assignments Committee, 3/18/11.
2. Sponsor: Matt Murphy (R, 27th Dist.).
3. Synopsis: Amends the Property Tax Code. In a Section concerning the Senior Citizens Homestead Exemption, provides that in all counties (now, in counties with less than 3,000,000 inhabitants), the county board may by resolution provide that if a person has been granted a senior citizens homestead exemption, the person qualifying need not reapply for the exemption. Effective immediately.

C. SB 1648 Property Tax, Freeze – Disabled

1. Current Status: Assigned to House Revenue and Finance Committee (4/11/11), Final Action Deadline Extended to May 27th, 2011.
2. Sponsors: Carole Pankau (R, 23rd Dist.), Dan Kotowski (D, 33rd Dist.), Thomas Johnson (R, 48th Dist.).
3. Synopsis: Amends the Property Tax Code. Includes disabled persons within the provisions granting an assessment freeze homestead exemption to senior citizens. Changes the name to the Senior Citizens and Disabled Persons Assessment Freeze Homestead Exemption (now Senior Citizens Assessment Freeze Homestead Exemption). Effective immediately.

D. HB 0259 Income Tax, Property Tax Credit For the Disabled

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Jack D. Franks (D, 63rd Dist.), Carol A. Sente (59th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. In a Section granting a tax credit for residential real property taxes, provides that, for tax years beginning on or after January 1, 2012, if the taxpayer qualifies for the disabled persons' homestead exemption under the Property Tax Code, then the taxpayer is entitled to a credit equal to

10% (instead of 5%) of real property taxes paid by the taxpayer during the taxable year on the qualifying property. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Exempts the credit from the Act's automatic sunset provision. Effective immediately.

E. HB 0272 Property Tax, Veterans Exempt

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Introduced By: Raymond Poe (R, 99th Dist.).
3. Co-Sponsors: Lisa M. Dugan, Ann Williams, Carol A. Sente, Deborah Mell, Eddie Lee Jackson, Sr., Michael W. Tryon, Thaddeus Jones, Jack McGuire, and Michelle Mussman.
4. Synopsis: Amends the Property Tax Code. Provides that the disabled veterans exemption and the disabled veterans standard homestead exemption must be reestablished every 2 years (instead of on an annual basis). Effective immediately.

F. HB 1116 Property Tax, Senior Homestead

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Sidney H. Mathias (R, 53rd Dist.), Thomas Morrison (R, 54th Dist.), Elaine Nekritz (D, 57th Dist.).
3. Synopsis: Amends the Property Tax Code. In a Section concerning the Senior Citizens Homestead Exemption, provides that in all counties (now, in counties with less than 3,000,000 inhabitants), the county board may by resolution provide that if a person has been granted a homestead exemption under this Section, the person qualifying need not reapply for the exemption. Effective immediately.

G. HB 1118 Property Tax, Homestead Exemptions

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that the alternative general homestead exemption applies on a permanent basis and increases the amount of the exemption to \$60,000 for taxable year 2011 and

thereafter. Effective immediately.

H. HB 1121 Property Tax, Homestead Exemption

1. Current Status: Re-referred to Rules Committee
2. Sponsor: Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Property Tax Code. Increases the general homestead exemption to \$7,500 beginning in taxable year 2011 (now, the general homestead exemption is \$6,000 for taxable years 2009 and thereafter). Effective immediately.

I. HB 1132 Property Tax, Exemption For Veteran's Spouse

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Jim Watson (R, 97th Dist.), JoAnn D. Osmond (R, 61st Dist.), Kenneth Dunkin (D, 5th Dist.), Carol A. Sente (D, 59th Dist.), Deborah Mell (D, 40th Dist.), Jack McGuire (D, 86th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that a veteran's surviving spouse is eligible for the disabled veterans' standard homestead exemption if the veteran would have qualified for the benefit but died before October 12, 2007. Effective immediately.

J. HB 1134 Property Tax, Veterans Pro-Rata

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Jim Watson (R, 97th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that, beginning in assessment year 2011, the disabled veterans standard homestead exemption shall be granted on a pro-rata basis if the property is first used as a qualified residence after January 1 of the assessment year. Provides that the amount of the pro-rata exemption is the amount of the annual exemption divided by 365 and multiplied by the number of days during the assessment year the property is occupied as a residence by a qualified disabled veteran. Provides that the chief county assessment officer must adopt reasonable procedures to establish eligibility for this pro-rata exemption. Effective immediately.

K. HB 1165 Property Tax, Minimum EAV

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Patrick J. Verschoore (D, 72nd

Dist.).

3. Synopsis: Amends the Property Tax Code. Provides that each parcel of property that qualifies for a homestead exemption under the Code shall have a minimum equalized assessed value of \$1,000 after each applicable homestead exemption is applied to the property. Effective immediately.

L. HB 1386 Property Tax, Veteran Homestead Exemption

1. Current Status: Re-referred to Rules Committee
2. Sponsors: John E. Bradley (D, 117th Dist.), Thomas Holbrook (D, 113th Dist.), Linda Chapa LaVia (D, 83rd Dist.), Eddie Lee Jackson, Sr. (D, 114th Dist.), Jack McGuire (D, 86th Dist.), Carol Sente (D, 59th Dist.), Deborah Mell (D, 40th Dist.), Ann Williams (D, 11th Dist.), Michelle Mussman (D, 56th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that the returning veterans' homestead exemption may be granted to a returning veteran each year the veteran returns from active duty in an armed conflict. Provides that the reduction is \$6,000 for a veteran who returns from two or more tours of active duty in armed conflicts. Effective immediately.

M. HB 1408 Property Tax, Senior Homestead

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Bill Mitchell (R, 87th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that, in counties with less than 3,000,000 inhabitants, if a person has been granted a senior citizens homestead exemption, that person need not reapply for the exemption (now, the county board may provide that persons who are granted the exemption need not reapply). Effective immediately.

N. HB 1517 Property Tax, Senior Freeze – Medicare

1. Current Status: Re-referred to Rules Committee. 3/17/11.
2. Sponsors: Jack D. Franks (D, 63rd Dist.), Sidney H. Mathias (R, 53rd Dist.), Carol A. Sente (D, 59th Dist.).
3. Synopsis: Amends the Property Tax Code. With respect to the Senior Citizens Assessment Freeze Homestead Exemption, provides that beginning

in assessment year 2011, the amount paid as Medicare premiums shall be deducted in determining "income." Effective immediately.

O. HB 1614 Property Tax Freeze for Disabled

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Emily McAsey (D, 85th Dist.), Sidney H. Mathias (R, 53rd Dist.), Karen May (D, 58th Dist.), Carol A. Sente (D, 59th Dist.), Michelle Mussman (D, 56th Dist.), Elaine Nekritz (D, 57th Dist.).
3. Synopsis: Amends the Property Tax Code. Includes disabled persons within the provisions granting an assessment freeze homestead exemption to senior citizens. Changes the name to the Senior Citizens and Disabled Persons Assessment Freeze Homestead Exemption (now Senior Citizens Assessment Freeze Homestead Exemption). Amends the States Mandates Act to require implementation without reimbursement. Effective immediately.

P. HB 1630 Property Tax- Returning Veterans

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: John E. Bradley (D, 117th Dist.), Michelle Mussman (D, 56th Dist.).
3. Synopsis: Amends the Property Tax Code. With respect to the returning veterans' homestead exemption, provides that, in addition to the \$5,000 reduction, beginning in taxable year 2011, for the second and each subsequent taxable year that the veteran returns from active duty in an armed conflict involving the armed forces of the United States, he or she shall be entitled to an additional reduction of \$2,500, which shall be cumulative for each year of return.

Q. HB 1648 Property Tax – Senior Homestead

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Kay Hatcher (R, 50th Dist.), Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Property Tax Code. Increases the maximum reduction under the Senior Citizens Homestead Exemption from \$4,000 to \$7,000 for taxable year 2011 and indexes the reduction to the Consumer Price Index. Effective immediately.

R. HB 1975 Property Tax, Senior Homestead

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Fred Crespo (D, 44th Dist.), Sidney H. Mathias (R, 53rd Dist.), Elaine Nekritz (D, 57th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that a person who has been granted a senior citizens homestead exemption need not reapply for the exemption. Effective immediately.

S. HB 3460 Property Tax, General Homestead

1. Current Status: Re-referred to Rules Committee 4/15/11.
2. Sponsor: JoAnn D. Osmond (R, 61st Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that, when the general homestead exemption applies in counties with less than 3,000,000 inhabitants, the exemption shall automatically apply to the new homeowner if the property is sold. Removes a requirement in a Section concerning the alternative general homestead exemption that the assessor may require the new owner of the property to apply for the exemption in the following year if the property is sold. House Amendment No. 1: Replaces everything after the enacting clause. Amends the Property Tax Code and the Residential Real Property Disclosure Act. Provides that, before closing on residential real property, the seller must provide to the buyer the form required by the assessor or chief county assessment officer to apply for the general homestead exemption or the alternative general homestead exemption.

T. HB 3461 Property Tax, Senior Freeze Equalize

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: JoAnn D. Osmond (R, 61st Dist.).
3. Synopsis: Amends the Property Tax Code. In a Section concerning the Senior Citizens Assessment Freeze Homestead Exemption, provides that, if an equalization factor of less than 1 is applied to the property for any taxable year, then the base amount shall be adjusted according to that equalization factor. Effective immediately.

U. HB 3553 Property Tax, Homestead Exemptions

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: David Harris (R, 66th Dist.), Chris Nybo (R, 41st Dist.), Renee Kosel (R, 81st Dist.), Thomas Morrison (R, 54th Dist.), Sidney H. Mathias (R, 53rd Dist.), Elaine Nekritz (D, 57th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that the alternative general homestead exemption applies on a permanent basis and increases the maximum amount of the exemption to \$40,000 beginning in taxable year 2011. Removes an income limitation from the long-time occupant homestead exemption. Provides that, beginning in taxable year 2011, for the purpose of calculating the long-time occupant homestead exemption, "adjusted homestead value" is the lesser of (i) the property's base homestead value increased by 7% for each taxable year after the base year through and including the current tax year or (ii) the property's equalized assessed value for the current tax year minus the general homestead deduction. Effective immediately.

V. HB 3554 Property Tax, General Homestead Exemption

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: David Harris (R, 66th Dist.), Sidney H. Mathias (R, 53rd Dist.), Renee Kosel (R, 81st Dist.), Jason Barickman (R, 105th Dist.).
3. Synopsis: Amends the Property Tax Code. Increases the maximum reduction under the General Homestead Exemption from \$6,000 to \$7,000 for taxable year 2011 and indexes the reduction to the Consumer Price Index. Effective immediately.

W. HB 3557 Property Tax, Senior Homestead

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Chris Nybo (R, 41st Dist.), Dwight Kay (R, 112th Dist.), Sandy Cole (R, 62nd Dist.), Renee Kosel (R, 81st Dist.), Darlene J. Senger (R, 96th Dist.), Jason Barickman (R, 105th Dist.), David Harris (R, 66th Dist.), Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Property Tax

Code. Increases the maximum reduction under the Senior Citizens Homestead Exemption from \$4,000 to \$7,000 for taxable year 2011 and indexes the reduction to the Consumer Price Index. Effective immediately.

X. HB 3558 Property Tax, Senior Freeze

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Thomas Morrison (R, 54th Dist.), Dwight Kay (R, 112th Dist.), Darlene J. Senger (R, 96th Dist.), Renee Kosel (R, 81st Dist.), David Harris (R, 66th Dist.).
3. Synopsis: Amends the Property Tax Code. Beginning in taxable year 2011, increases the maximum income limitation under the Senior Citizens Assessment Freeze Homestead Exemption from \$55,000 to \$75,000 for applicants who have occupied the residence for 5 years or more. Indexes the maximum income limitation to the Consumer Price Index. Effective immediately.

Y. HB 3559 Property Tax, Senior Freeze Age 55

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: John D. Cavaletto (R, 107th Dist.).
3. Synopsis: Amends the Property Tax Code. Decreases the age limit to qualify for the Senior Citizens Assessment Freeze Homestead Exemption from 65 years of age to 55 years of age. Effective immediately.

Z. HB 3561 Property Tax, Seniors and Disabled

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Chris Nybo, Dwight Kay, David Harris, Sidney H. Mathias, Darlene J. Senger, Renee Kosel, Patricia R. Bellock, and Richard Morthland.
3. Synopsis: Amends the Property Tax Code. Includes disabled persons within the provisions granting an assessment freeze homestead exemption to senior citizens and changes the title of the exemption to the Senior Citizens and Disabled Persons Assessment Freeze Homestead Exemption. Effective immediately.

AA. HB 3562 Property Tax, Senior Freeze Exemption

1. Current Status: Re-referred to Rules Committee 3/17/11.

2. Sponsor: Dwight Kay (R, 112th Dist.).
3. Synopsis: Amends the Property Tax Code. Provides that, if a person turns 70 years of age or older during the taxable year and he or she qualified for a Senior Citizens Assessment Freeze Homestead Exemption or a Senior Citizens Homestead Exemption in the previous taxable year, then the person qualifying need not reapply for the exemption. Effective immediately.

BB. HB 3602 Property Tax, Homestead Exemption

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Harry Osterman (D), Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Property Tax Code. In a Section concerning the alternative general homestead exemption, provides that the maximum amount of the exemption is \$40,000 for taxable year 2011 and thereafter. Provides that the alternative general homestead exemption applies on a permanent basis. In a Section concerning the long-time occupant homestead exemption, expands the definition of "adjusted homestead value." Beginning with taxable year 2011 and thereafter, "adjusted homestead value" means a property's base homestead value increased by 7% for each taxable year after the base year through and including the current tax year for qualified taxpayers with a household income of \$100,000 or less. Makes other changes. Effective immediately.

6. Income Tax

A. SB 0011 Income Tax, Angel Credit

1. Current Status: Re-referred to Senate Assignments Committee, 3/18/11.
2. Sponsor: Dan Kotowski (D, 33rd Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates income tax credits for amounts invested by a taxpayer in a qualified new business venture, including investments made through an investment fund manager. Provides that the credit shall be equal to 25% of the amount invested. Provides that the credits may be carried forward for a period of 5 years. Provides that not more than \$10,000,000 in angel investment credits may be issued per calendar year. Provides that the credits are exempt from the Act's automatic sun-

set provisions. Provides that the Department of Commerce and Economic Opportunity shall certify the qualified business ventures and investment fund managers. Sets forth certain criteria for the certification of the business venture. Effective immediately.

B. SB 0110 Income Tax, Restore Net Operating Loss Carryover

1. Current Status: Re-referred to Assignments Committee, 3/18/11.
2. Sponsors: Kirk W. Dillard (R, 24th Dist.), Sue Rezin (R, 38th Dist.), Pamela J. Althoff (R, 32nd Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Restores a net loss carryover deduction for taxable years ending after December 31, 2010 and prior to December 31, 2014. Effective immediately.

C. SB 0118, Income Tax, Earned Income Tax Credit

1. Current Status: Re-referred to Assignments Committee, 4/8/11.
2. Sponsor: Martin A. Sandoval (D, 12th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Provides that, for taxable years beginning on or after January 1, 2011, the Earned Income Tax Credit shall be in an amount equal to 20% (instead of 5%) of the federal tax credit. Effective immediately.

D. SB 0130, Income Tax, Personal Exemption - \$4000

1. Current Status: Re-referred to Assignments Committee, 3/18/11.
2. Sponsors: Martin A. Sandoval (D, 12th Dist.), Jacqueline Y. Collins (D, 16th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. For taxable years beginning on or after January 1, 2012, increases the amount of the standard exemption to \$4,000. Effective immediately.

E. SB 0138, Income Tax, Property Tax Credit

1. Current Status: Re-referred to Assignments Committee, 3/18/11.
2. Sponsor: Dan Kotowski (D, 33rd Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Increases the amount of the credit for residential real property taxes from 5% of real property taxes paid by the taxpayer during the taxable year on his or her principal residence to 10% of real property taxes paid by

the taxpayer during the taxable year on his or her principal residence. Effective immediately.

F. SB 0159, Income tax, Credit to Modify Residence

1. Current Status: Re-referred to Assignments Committee, 3/18/11.
2. Sponsor: Matt Murphy (R, 27th Dist.), Linda Holmes (D, 42nd Dist.), Mike Jacobs (D, 36th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates a credit for individual taxpayers in an amount equal to the total amount of expenditures made by the taxpayer during the taxable year for the purpose of modifying the taxpayer's primary residence to accommodate a person with a disability. Provides that the amount of the credit may not exceed \$500 in any taxable year. Provides that the credit may not reduce the taxpayer's liability to less than zero. Provides that, if the amount of the credit exceeds the taxpayer's liability for the taxable year, the excess credit may not be carried forward or back and shall not be refunded to the taxpayer. Exempts the credit from the Act's automatic sunset provisions. Effective immediately.

G. SB 0162 Income Tax, Jury Duty

1. Current Status: Re-referred to Assignments Committee, 3/18/11.
2. Sponsor: John O. Jones (R, 54th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates a deduction for all taxpayers in an amount equal to any jury duty fee reimbursement remitted to the taxpayer during the taxable year by an employee of the taxpayer who received compensation for serving on a jury and also received his or her salary from the taxpayer during the period of jury service. Provides that the deduction is exempt from the Act's automatic sunset provisions.

H. SB 1320 Income Tax, Reduce Rates

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Matt Murphy (R, 27th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Reduces the rates established under Public Act 96-1496 to (i) 3% for individuals, trusts, and estates and (ii) 4.8% for corporations. Makes corresponding changes in Sections concerning estimated taxes and distribu-

tion of proceeds into special funds. Effective immediately.

I. SB 1395 Tax Collection Reciprocity Act

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Chris Lauzen (R, 25th Dist.).
3. Synopsis: Creates the Intrastate Tax Collection Reciprocity Act. Provides that, beginning July 1, 2011, if a taxpayer is due a refund under the Illinois Income Tax Act, the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Cigarette Tax Act, the Cigarette Use Tax Act, the Tobacco Products Tax Act of 1995, the Motor Fuel Tax Law, the Hotel Operators' Occupation Tax Act, the Electricity Excise Tax Law, the Gas Revenue Tax Act, or the Gas Use Tax Law, and if that taxpayer has also incurred a tax liability under one or more of those Acts, then the taxpayer may apply with the Department of Revenue to offset the amount of the refund from the amount of his or her tax liability. Contains provisions authorizing fund transfers. Amends the Illinois Income Tax Act, the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers' Occupation Tax Act, the Cigarette Tax Act, the Cigarette Use Tax Act, the Tobacco Products Tax Act of 1995, the Motor Fuel Tax Law, the Hotel Operators' Occupation Tax Act, the Electricity Excise Tax Law, the Gas Revenue Tax Act, and the Gas Use Tax Law to make conforming changes. Effective immediately.

J. SB 2099 Income Tax, Education Expense Credit

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Kirk W. Dillard (R, 24th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Increases the education expense credit to 50% (instead of 25%) of qualified education expenses and increases the family limit to \$1,000 (instead of \$500). Effective immediately.

K. SB 2159 Income Tax, Reduce Rates

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Bill Brady (R, 44th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Reduces the rates established under Public Act 96-1496 to (i) 3% for individuals, trusts, and estates and

(ii) 4.8% for corporations. Makes corresponding changes in Sections concerning estimated taxes and distribution of proceeds into special funds. Effective immediately.

L. SB 2239 Income Tax, Reduce Rate

1. Current Status: Re-referred to Assignments Committee 3/18/11.
2. Sponsor: Matt Murphy (R, 27th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Reduces the rate of tax imposed by Public Act 96-1496 to 3% for individuals, trusts, and estates and 4.8% for corporations (the rates in effect immediately prior to the effective date of Public Act 96-1496). Provides that the amendatory Act supersedes Public Act 96-1496 and that the rates shall be deemed to be 3% for individuals, trusts, and estates and 4.8% for corporations for the entire period beginning on the effective date of Public Act 96-1496 through the effective date of the amendatory Act and thereafter. Makes corresponding changes concerning the distribution of tax proceeds. Amends the Illinois Estate and Generation-Skipping Transfer Tax Act to reverse certain changes made by Public Act 96-1496. Effective immediately.

M. HB 0210 Income Tax, Deduct Lottery Veterans

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Thaddeus Jones (D, 29th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates a deduction for individual taxpayers in an amount equal to the total amount expended by the taxpayer from September 15 through November 10 of the taxable year for the purpose of purchasing lottery tickets associated with the scratch-off game for Illinois veterans established under the Illinois Lottery Law. Provides that the deduction may not exceed \$1,500 per taxpayer per taxable year. Exempts the deduction from the Act's automatic sunset provisions.

N. HB 0211 Income Tax, Community Service

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Thaddeus Jones (D, 29th Dist.), Greg Harris (D, 13th Dist.).
3. Synopsis: Amends the Department of

Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Provides that the Department shall create a statewide database of residents who are willing to volunteer at community-related events conducted by not-for-profit groups. Amends the Illinois Income Tax Act. Creates a deduction in an amount equal to \$5 for each hour of voluntary community service performed by the taxpayer during the taxable year at an event certified by the Department of Public Health or the Department of Veterans Affairs. Provides that the deduction may not exceed \$1,500 per taxpayer per taxable year. Amends the Department of Public Health Act. Provides that the Department shall certify community service events related to HIV/AIDS or breast cancer prevention and awareness that qualify for the income tax deduction. Amends the Department of Veterans Affairs Act. Provides that the Department shall certify community service events related to veterans issues that qualify for the income tax deduction.

O. HB 0243 Income Tax, Restore Net Operating Loss

1. Current Status: Re-referred to Rules Committee 3/17/11
2. Introduced by Darlene J. Senger (R, 96th Dist.).
3. Co-Sponsors: Ed Sullivan, Jr., Sandy Cole, Dennis M. Reboletti, Sidney H. Mathias, Chris Nybo, Robert W. Pritchard, Wayne Rosenthal, Thomas Morrison, Jason Barickman, Pam Roth, Sandra M. Pihos, Jil Tracy, Patricia R. Bellock, Chad Hays, Norine Hammond, Richard Morthland, Adam Brown, David Harris, Michael G. Connelly, and Renee Kosel. (All R).
4. Synopsis: Amends the Illinois Income Tax Act. Restores a net loss carryover deduction that was previously limited by Public Act 96-1496. Effective immediately.

P. HB 1120 Income Tax, Classroom Supply Credit

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Sidney H. Mathias (R, 53rd Dist.), Karen May (D, 58th Dist.), Naomi D. Jakobsson (D, 103rd Dist.), Donald L. Moffitt (R, 74th Dist.), Carol A. Sente

(D, 59th Dist.), Eddie Lee Jackson, Sr. (D, 114th Dist.).

3. Synopsis: Amends the Illinois Income Tax Act. Allows an income tax credit for each individual taxpayer who is a teacher teaching in a school in Illinois. Provides that the amount of the credit is equal to the eligible classroom expenses made by the taxpayer during the taxable year, but the credit may not exceed \$500. Defines "eligible classroom expenses" as the aggregate amount of nonreimbursed classroom expenses made by the taxpayer during the taxable year less \$250. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

Q. HB 1137 Income Tax, Refund Carry Forward

1. Current Status: Tabled by Sponsor. 3/1/11.
2. Sponsors: Jim Watson (R, 97th Dist.), David Reis (R, 108th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Provides that a taxpayer may carry forward a tax refund to the following taxable year. Provides that income tax return forms shall contain appropriate explanations and spaces to enable the taxpayer to elect to carry forward their refund to the following taxable year.

R. HB 1653 Income Tax, Long-Term Health Credit

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Patricia R. Bellock (R, 47th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Allows an income tax credit in an amount equal to 15% of the premium costs paid for a qualified long term care insurance contract covering the individual taxpayer or the taxpayer's spouse, parent, or dependent. Provides that the credit may not exceed \$200 or the taxpayer's liability, whichever is less. Prohibits the carry forward of an excess tax credit to a succeeding year's tax liability. Exempts the credit from the sunset provisions. Effective January 1, 2012.

S. HB 1725 Income Tax, Hearing Aid Deduction

1. Current Status: Re-referred to Rules

Committee 3/17/11.

2. Sponsor: Rosemary Mulligan (R, 65th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates an income tax deduction for individuals and trusts and estates for any amount exceeding \$2,000 expended for the purchase of a hearing aid. Effective immediately.

T. HB 1875 Income Tax, Angel Investment Credit

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Tom Cross (R, 84th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Raises the limit on angel investment tax credits from \$10 million to \$20 million in total income tax credits per year. Raises the limit on an applicant's eligible investment from \$2 million to \$4 million. Effective immediately.

U. HB 1947 Income Tax, Earned Income Credit

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: William Davis (D, 30th Dist.), Barbara Flynn Currie (D, 25th Dist.), Elizabeth Hernandez (D, 24th Dist.), Patricia R. Bellock (R, 47th Dist.), Donald L. Moffitt (R, 74th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Increases the earned income tax credit from 5% of the federal credit to 10% in 2011, 15% in 2012, and 20% in 2013 and thereafter. Effective immediately.

V. HB 2076 Income Tax, Credit on New Construction

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Lou Lang (D, 16th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Provides that, for taxable years beginning on or after January 1, 2011 and ending on or before December 31, 2013, each taxpayer with an adjusted gross income of less than \$250,000 is entitled to a credit in an amount not to exceed \$7,500 if (i) the taxpayer purchases a newly constructed home during the taxable year, (ii) the home is the taxpayer's principal place of residence on the last day of the taxable year, and (iii) the assessed value of the residence is less than \$500,000. Provides that the credit may not be carried forward or

back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

W. HB 2914 Income Tax, Refunds in Future Years

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Jil Tracy (R, 93rd Dist.), Jim Watson (R, 97th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Provides that, if the taxpayer requests and is owed a refund as a result of an overpayment of any tax due under this Act, and if the refund is not paid within 180 days after the return is filed, then the taxpayer may request that the amount of the unpaid refund be applied to the taxpayer's liability in any future tax year. The taxpayer shall not be required to pay penalties or interest on the portion of the future tax liability paid with the refunded amounts. Effective immediately.

X. HB 3073 Income Tax, Deduction for Alternative Fuel Vehicle

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: David Harris (R, 66th Dist.), Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates a deduction in an amount equal to 15% of the tax imposed under the Use Tax Act or the Retailers' Occupation Tax Act on the selling price of an alternative fuel vehicle or electric vehicle purchased during the taxable year. Effective immediately.

Y. HB 3100 Income Tax, Net Loss

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Michael W. Tryon (R, 64th Dist.), Sidney H. Mathias (R, 53rd Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Allows a carryover deduction for tax years ending after December 31, 2010, but prior to December 31, 2011, for certain losses incurred prior to the effective date of the amendatory Act. Effective immediately.

Z. HB 3266 Income Tax, Veteran's Child Care Credit

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Wayne Rosenthal (R, 98th Dist.), Chad Hays (R, 104th Dist.), Jason Barickman (R, 105th Dist.), Michael Unes (R, 91st Dist.), Jil Tracy (R, 93rd

Dist.), Patricia R. Bellock (R, 47th Dist.), Darlene J. Senger (R, 96th Dist.), Dwight Kay (R, 112th Dist.), Richard Morthland (R, 71st Dist.).

3. Synopsis: Amends the Illinois Income Tax Act. Creates a tax credit for a taxpayer who: (i) is allowed the federal Child and Dependent Care Credit; and (ii) is a member or spouse of a member of the Armed Forces of the United States, the Illinois National Guard, or any reserve component of the Armed Forces of the United States, who was deployed during the taxable year on active military duty outside the United States and its territories. Provides that the amount of the credit is the lesser of \$1,000 or the amount of the federal tax credit. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

AA. HB 3479 Income Tax, Education Credit

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Karen A. Yarbrough (D, 7th Dist.), Darlene J. Senger (R, 96th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates a credit for contributions to qualified student assistance organizations. Provides that the credit may not exceed \$100,000 and may not exceed 90% of each dollar contributed. Provides that the credit is exempt from the Act's automatic sunset provision. Effective immediately.

BB. HB 3507 Income Tax, Renewable Energy

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsor: Michelle Mussman (D, 56th Dist.).
3. Synopsis: Amends the Illinois Income Tax Act. Creates a credit for taxpayers who install a renewable energy system in a residential or commercial building owned or leased by the taxpayer during the taxable year. Sets forth the amount of the credit. Provides that the credit may be carried forward. Effective immediately.

CC. HB 3566 Income Tax, Net Losses

1. Current Status: Re-referred to Rules Committee 3/17/11.
2. Sponsors: Norine Hammond, Sidney H. Mathias, Chad Hays, Dwight Kay,

Jil Tracy, Patricia R. Bellock, Darlene J. Senger, Sandra M. Pihos, and Richard Morthland.

3. Synopsis: Amends the Illinois Income Tax Act. Extends the carryback and carryover periods for net losses by an additional 5 years.

7. Power of Attorney

A. SB 1694 Civil Procedure, Deceased Medical Records

1. Current Status: Assigned to House Executive Committee, 4/21/11. Final Action Deadline Extended to May 27th, 2011 (5/20/11).
2. Sponsor: A.J. Wilhelmi (D, 43rd Dist.).
3. Synopsis: Amends the Code of Civil Procedure. Provides that, if there is no legally authorized personal representative for a deceased patient, the deceased had not appointed an agent under a power of attorney for health care who was authorized to act for the deceased after death, and the deceased had not specifically objected to disclosure in writing, a spouse, adult child, parent, or sibling of the deceased may request copies of the deceased patient's records and health care facilities and practitioners are authorized to provide a copy of those records upon payment of the statutory fee and a signed Authorized Relative Certification attesting to the fact that the person is authorized to receive the records. Sets forth the contents of the Authorized Relative Certification, provides for immunity, and amends other statutes to conform to the new provisions. Amends the Illinois Power of Attorney Act. Adds the function of accessing medical records to the existing instances when a health care agency may extend beyond the principal's death which now are to allow for an anatomical gift, an autopsy, or the disposition of remains. Senate Committee Amendment No. 1: Further amends the Code of Civil Procedure. Adds a cross-reference to another part of the Code that describes 12 different circumstances under which a physician's records may be released to someone other than the patient. Provides that an adult relative of the deceased may request the deceased relative's health care records (instead of waiting for 30 days before being able to do so), if there is no executor

or administrator of the person's estate, no surviving spouse, and no agent authorized under a power of attorney for health care. Senate Floor Amendment No. 2: Replaces everything after the enacting clause with provisions that are substantially the same as the bill, as amended. Effective October 1, 2011.

B. SB 1877 Power of Attorney, Health-Care Form

1. Current Status: Passed Both Houses (5/6/11).
2. Sponsors: A.J. Wilhelmi (D, 43rd Dist.).
3. Synopsis: Amends the Illinois Power of Attorney Act. Changes a reference to the Act in the statutory short form power of attorney for health care. Effective immediately. Senate Committee Amendment No. 1: Further amends the Illinois Power of Attorney Act. Deletes language in the Illinois Statutory Short Form Power of Attorney for Health Care providing that: (i) the authority given to the agent who is to serve as the personal representative under HIPAA and its regulations and to access individually identifiable health information or authorize the re-

lease of that information to third parties takes effect immediately, even if the power of attorney states that the agency takes effect at some future date; and (ii) in information provided to the principal, the agent can act immediately as to the access to records and sharing of information, even if the agency takes effect at a later date. Senate Floor Amendment No. 2: Further amends the Illinois Power of Attorney Act. Provides that the effective date is July 1, 2011 (instead of effective immediately).

C. HB 1712 Power Of Attorney – Excluded Power

1. Current Status: Passed Both Houses 5/17/11.
2. Sponsors: Mark H. Beaubien, Jr. (R, 52nd Dist.), JoAnn D. Osmond (R, 61st Dist.).
3. Synopsis: Amends the Illinois Power of Attorney Act. Defines "excluded power of attorney" to include powers of attorney given primarily for various business, commercial, and governmental purposes. Provides that designated portions of the Act (concerning standard of care and recordkeeping,

agency-court relationship, and other matters) do not apply to an excluded power of attorney. Provides that an excluded power of attorney is not revoked by a subsequent power of attorney; it may only be revoked by the mechanism provided in the excluded power of attorney itself, or by a written instrument that makes specific reference to the excluded power of attorney being revoked. Includes a nonacceleration provision. House Committee Amendment No. 1: Further amends the Illinois Power of Attorney Act. In the definition of "excluded power of attorney", adds as one of the meanings: a power of attorney that authorizes a financial institution or its employee to act as an investment manager, with a third-party serving as the custodian of the cash, securities, commodities, or other financial assets on behalf of the principal. ■

1. David Lutrey is the Legislative Chair of the Trusts & Estates Section Council and may be reached at lutrey@llmlegal.com, Lesser, Lutrey & McGlynn, LLP, located at Oakwood Ave # 100 Lake Forest, IL 60045-1958, (847)295-8800.

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Tuesday, 9/6/11- Teleseminar—Social Media Issues and Employer Liability in the Workplace. Presented by the Illinois State Bar Association. 12-1.

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Thursday, 9/22/11- Teleseminar—Generation Transfer Tax Planning. Presented by the Illinois State Bar Association. 12-1. ■

Illinois legislative update: Power of attorney updates & alerts

Continued from page 1

month window need a slight interim revision to avoid unintended repercussions.

A suggested interim fix is to revise the statutory form to state "I...hereby revoke all prior *statutory* powers of attorney..."

Also, a provision in the New Act, Section 3.3(b) indicates non-statutory powers of attorney must be witnessed and notarized. It is unclear whether this applies to limited powers of attorney, such as those identified in HB 1712. We suggest that financial institutions and corporations take the precaution of having all internal powers of attorney executed by clients during the six-month period (assuming HB 1712 will be signed by the governor) to be witnessed and notarized.

Health Care Powers

SB 1877 passed both houses and, if signed by the governor, will change the statutory form that is to go into effect on July 1, 2011. It removes the grant of an immediate power of the agent to have access to the principal's medical records. Proposed by hospital and

health care groups, there was a consensus that individuals would be unwilling to sign a power of attorney that gave the agent immediate access to medical records. In effect, the agent will have immediate access if the principal does not specify a triggering event for the POA to take effect. However, if the principal wants to delay the agent's access, he or she will need to specify the triggering event. If the governor signs SB 1877, the statutory form will need to reflect those revisions.

As before, and as highlighted in the recent *Carlson* case, if the principal specifies his or her death as the triggering event for the agency to end, the agent will not have the authority to dispose of remains, authorize an autopsy or donate organs, even if that power is granted in the POA. ■

Mary D. Cascino, is an estate planning and probate attorney with the Chicago law firm Handler Thayer, LLP and may be reached at 312-641-2100, mcascino@handlerthayer.com.

To view the legislation please go to: <www.ilga.gov/legislation/>.

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