TAX FACTS

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WHO IS LEAVING ILLINOIS AND WHY? A REVIEW OF DATA ON MIGRATION PATTERNS IN ILLINOIS

By Natalie Davila, Mike Klemens and Robert Ross

Note: The following article is excerpted from a research paper by Natalie Davila, Mike Klemens, and Robert Ross of KDM Consulting (and frequent Tax Facts contributors). For the full report that questions claims that tax increases have prompted Illinoisans to leave the state and additional resources, see www.taxpolicyissues.com.

Introduction

Of the 315.1 million people living in the United States in 2014, some 46.9 million lived in a different home than they did in 2013.[1] Between 2013 and 2014, Illinois residents were slightly less mobile than the national average. Of the state's 12.7 million residents, 1.7 million (13.4 percent) changed residence.[2] There are a variety of factors that come into play when individuals make a decision to move. For example, the Census Bureau finds that people move in and out of states for reasons such as:[3]

- Employment changes, including unemployment

1 Census Bureau's American Community Survey, 2014 1-year estimates.

2 Census Bureau's American Community Survey, 2014 1-year estimates.

3 For more information, http://cf.datawrapper.de/3nUln/1/

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NOTES FROM THE INSIDE. . .

By Carol S. Portman

In this issue of *Tax Facts* we revisit a common theme – taxes are complicated and defy simple explanation. We excerpt a research paper done by KDM Consulting in which Natalie Davila, Mike Klemens, and Rob Ross probe the claim that the 2011 income tax rate increases sparked an exodus of people moving from Illinois. In the second article, Legislative Director Maurice Scholten catalogs legislative actions in 2015, detailing what happened while everyone was focused on the budget impasse.

The migration piece finds that:

- Out-migration has been going on a long time. Every year since 1920, with the exception of 1947, more people have moved out of Illinois than moved in.
- Migration (both in-migration and out-migration) is tied to the economic cycle. People sit tight when jobs are scarce and move when the economy is growing, which was beginning to happen when the tax rates increased in 2011.
- Net out-migration to Wisconsin and Indiana declined between 1994/1995 and 2012/2013.

While much of the KDM study undermines the tax-driven exodus theory, it does identify a significant increase in net out-migration between 2013 and 2014. In other words, even if taxes are not single-handedly causing Illinois' out-migration, it is occurring, and perhaps at an increased pace. Further research needs to be done. The study provides plenty of insight into a complicated area, but does not produce a clear and clean answer to the question posed: Who is leaving Illinois and why? This is an excellent reminder that tax policy issues are complex and nuanced, and simplistic explanations bear closer examination.

- Family reasons, including changes in marital status
- Housing (affordable, better, starting a new household, better neighborhood)
- Closer commute
- Retirement
- College
- Health

Taxes do not appear on this list because the Census Bureau does not offer it as an explicit option on the multiple choice questionnaire.[4] This is unfortunate because taxes are frequently cited in survey results as being one of the reasons why people move. Specifically, widespread claims have been made that people are moving out of Illinois because of the 2011 income tax rate increases. For the period January 2011 to December 2014 individual income tax rates increased from 3 percent to 5 percent, dropping to 3.75 percent on January 1, 2015. Rates for corporate income tax increased from 4.8 percent to 7.0 percent, falling to 5.25 percent on January 1, 2015. The purpose of this report is to analyze and disseminate findings on population and migration patterns in Illinois to develop a more comprehensive understanding of what is going on in Illinois.

Migration Defined – Net Domestic Migration vs Overall Net Migration

Before we start, we need to define what we are talking about when we use the term migration.

[4] For more information, http://www.census.gov/prod/2014pubs/p20-574.pdf

- Domestic in-migration: the number of people entering Illinois each year from other states
- Domestic out-migration: the number of people leaving Illinois each year for other states
- Net domestic migration: the difference between the numbers of people who move from another U.S. state to Illinois and vice versa. If more people are leaving, there is net domestic out-migration; if more people are coming into Illinois, there is net domestic in-migration
- Net international migration: the difference between number of people who move from another country to Illinois and vice versa
- Net overall migration: the combination of both net domestic migration plus net international migration

It is important to consider overall migration (international and domestic) when examining population trends and the tax base as a whole. Examining net domestic migration is more relevant when examining movements among the fifty states. The reader should pay careful attention to what measure is being presented to make sure it is the most appropriate measure for the question being addressed. For example, if one wants a full picture of who is moving in and out of a state to help understand what is driving population trends, it is important to include the number of people who move from outside the United States to Illinois, and vice versa. Both sets of data will be included and analyzed in this report.

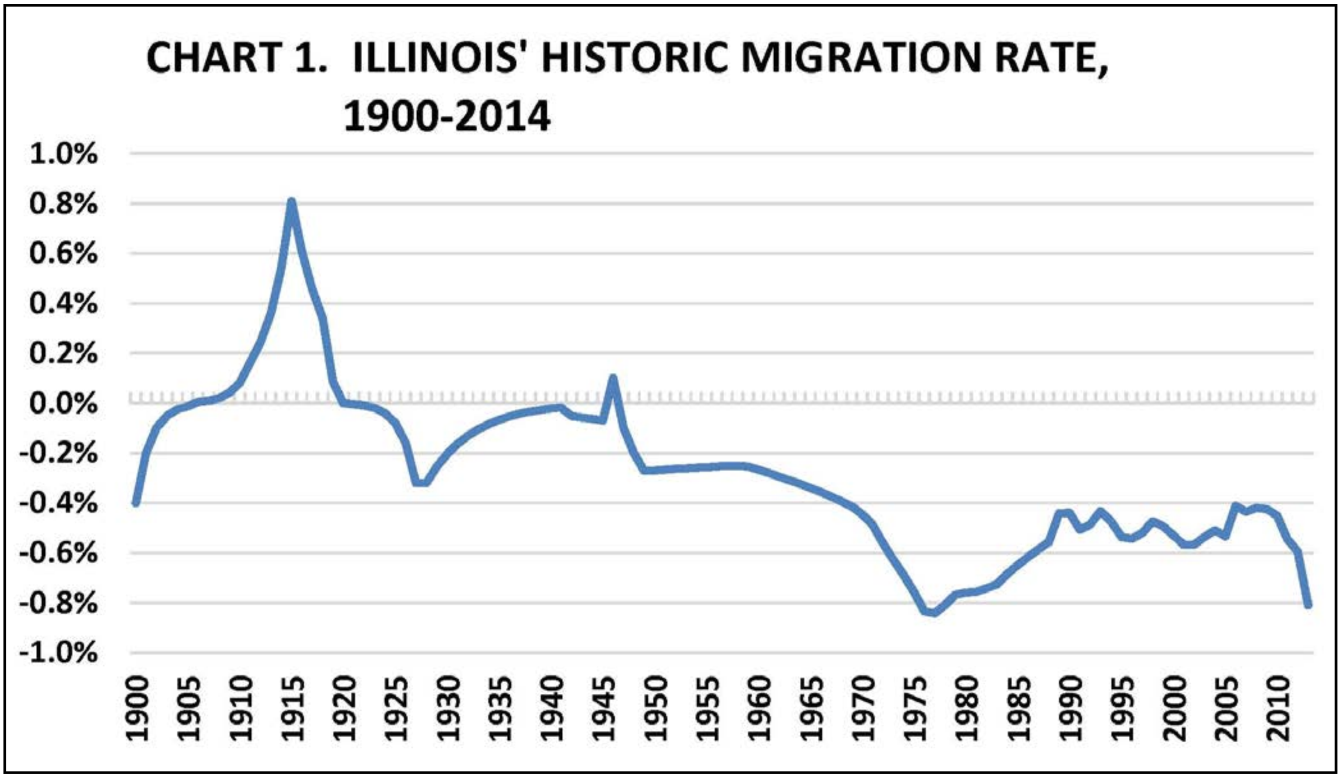
Sources of Migration Data

The federal government continues to enhance data systems that researchers use to track people as they migrate. Today, we have access to an unprecedented amount of data on this topic from the Census Bureau and IRS, who continue to improve their systems in this area. This report uses three different sources of migration-related data from these sources, each of which has its own strengths and weaknesses. However, they do track each other, and when taken together provide a fairly comprehensive picture of different migration trends. (See the sidebar "More About the Data" for a more detailed discussion of these data sources and their strengths and weaknesses)

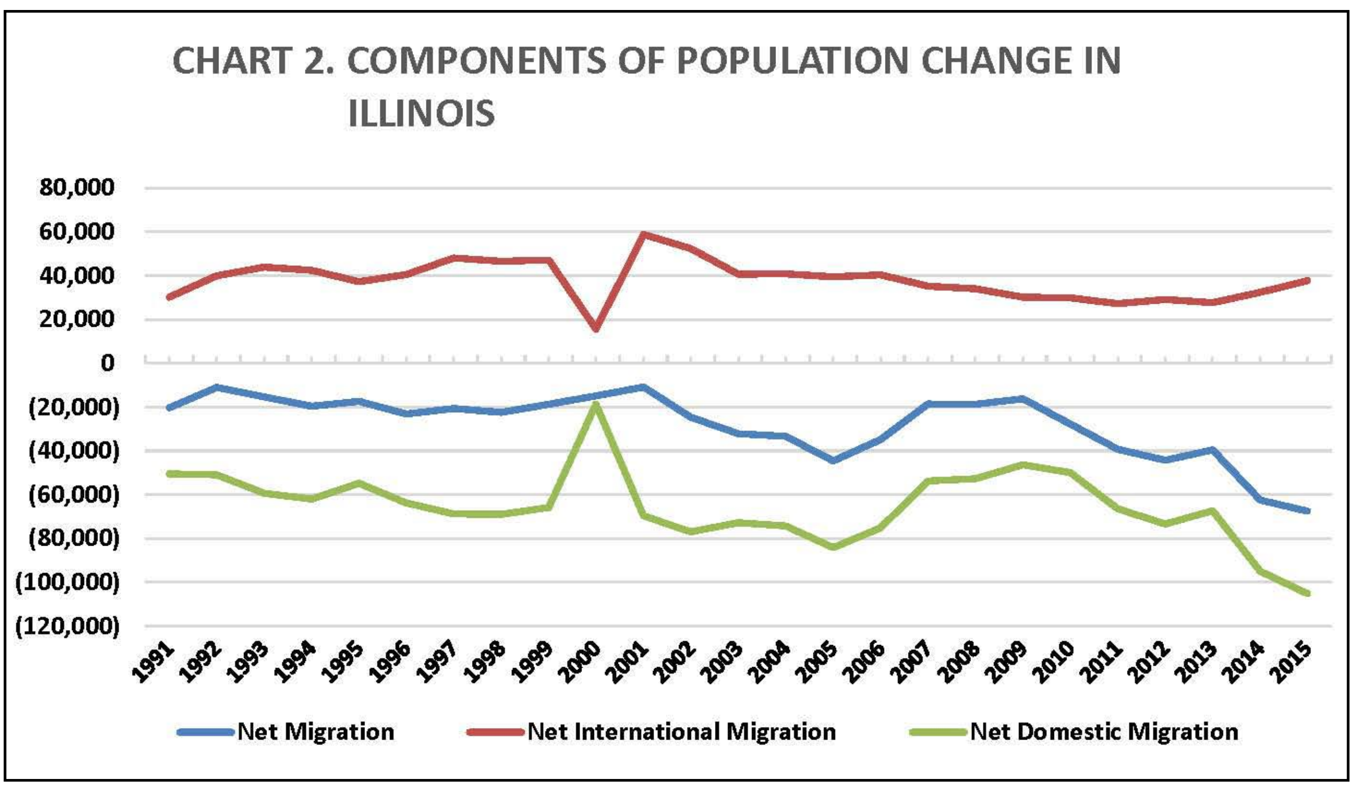
Summary of Findings and Areas for Further Research

1. Most significant to the current debate on Illinois' out-migration is that net out-migration is not a new phenomenon – it has been occurring since at least the 1920s as part of a national trend that has seen a movement of population from the Northeast and the Midwest to the West and Southern United States. (See **Chart 1** on page 4).

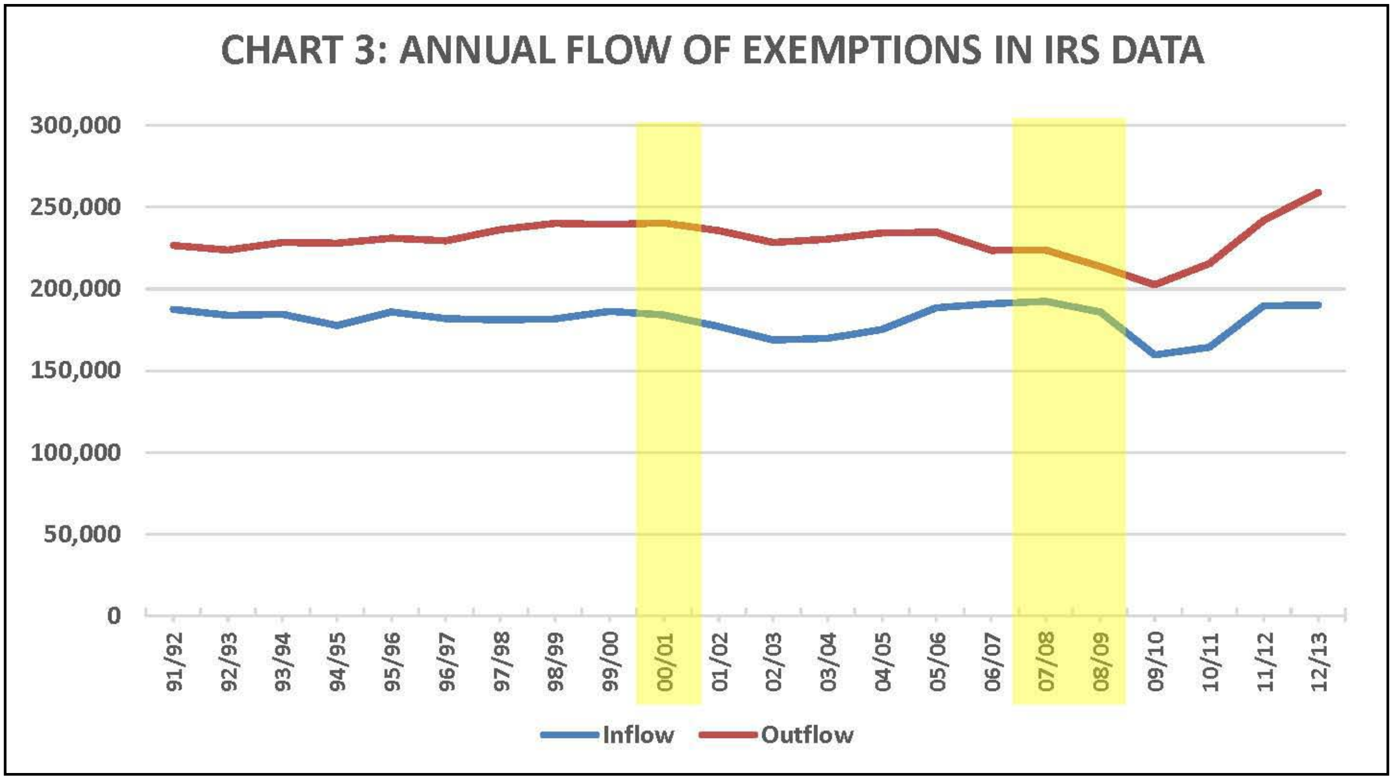
2. While Illinois has experienced net out-migration for over a century, its magnitude is overstated if data reflecting international migration patterns are not included. Illinois attracts more international immigration than the average state and this figure is



significantly larger than international out-migration from Illinois. When international migration is included in net migration figures, Illinois had overall net out-migration of 62,503 in 2014 compared with 94,956 for domestic net out-migration only: a reduction in net outflows of a third. **Chart 2** illustrates this phenomenon over a 25 year period—the full period for which this data is available.



3. Although there is still much we do not yet know about who is moving, we know even less about why. One migration-influencing factor we can identify at this point in the research is the economic cycle – overall gross migration slowed down during a recession and picked up again once the economy started to recover. **Chart 3** shows Illinois out-migration and in-migration, with recessionary periods marked in yellow. Illinois began to pull out of the great recession of 2008 in 2011, the same time that it temporarily increased the income tax rates. Some have concluded that the temporary tax rate was the reason that net out-migration increased, but the economic recovery played at least a part.



4. The 10 states with which Illinois has had the largest gross migration flow are the same in 2012/2013 as they were in 1994/1995. We selected the periods because 2012/2013 is the most recent IRS data, and 1994/1995 was a comparable period in the economic cycle. **Tables 1 and 2** on page 6 contain IRS data highlighting some information about Illinois' migration patterns with these states.
5. We also found that that:
   - Comparing data for the two periods it was surprising to discover that net-out migration to Indiana and Wisconsin was actually less in 2012/2013 when compared with 1994/1995, while the figure for Florida had not changed much over the period.
   - Illinois' migration pattern is similar to those in Indiana and Wisconsin. Texas is the second most popular destination for Illinois' out-migrants, fourth for Wisconsin, and sixth for Indiana. Florida is the third most popular destination for Illinois and Indiana out-migrants and second most popular for Wisconsin. California is the fourth most popular destination for Illinois out-migrants, the fifth highest for Wisconsin and the seventh highest for Indiana.

TABLE 1. IRS DATA ON NET MIGRATION, 1994-1995					
Illinois Migration Data 1994-1995	In-Exemptions	Out-Exemptions	Net Exemptions	AGI Per In Exemption ($ thousand)	AGI Per Out Exemption ($ thousand)
Wisconsin	10,828	18,848	(8,020)	$17.16	$17.42
Florida	10,279	17,851	(7,572)	$15.89	$21.33
Indiana	12,523	19,599	(7,076)	$16.04	$16.84
Arizona	3,835	9,107	(5,272)	$14.91	$20.62
Texas	11,758	15,553	(3,795)	$17.31	$18.94
Missouri	12,030	14,831	(2,801)	$15.47	$16.53
Michigan	7,911	9,302	(1,391)	$21.29	$21.00
Kentucky	3,109	4,060	(951)	$14.95	$15.40
Ohio	7,054	7,441	(387)	$21.87	$21.47
Iowa	7,593	7,425	168	$15.56	$14.79
New York	5,661	4,621	1,040	$25.71	$30.36
California	19,477	13,985	5,492	$17.73	$20.57
Total US Migrants	176,397	224,857	(48,460)	$17.95	$19.39
Illinois Residents	9,264,088	9,264,088	0	$18.46	$18.46

TABLE 2. ILLINOIS IRS DATA ON NET MIGRATION, 2012-2013					
Illinois Migration Data 2012-2013	In-Exemptions	Out-Exemptions	Net Exemptions	AGI Per In Exemption ($ thousand)	AGI Per Out Exemption ($ thousand)
Texas	12,365	22,858	(10,493)	$35.11	$34.53
Florida	13,903	21,652	(7,749)	$37.44	$74.88
Indiana	17,035	23,596	(6,561)	$22.92	$24.10
Wisconsin	13,203	18,116	(4,913)	$27.53	$29.84
California	14,152	18,866	(4,714)	$40.11	$45.78
Arizona	5,151	8,852	(3,701)	$29.23	$43.90
Missouri	11,603	15,190	(3,587)	$24.37	$27.67
Iowa	7,465	10,158	(2,693)	$22.61	$22.90
Michigan	8,311	10,432	(2,121)	$36.03	$37.95
Kentucky	3,100	4,042	(942)	$22.65	$24.84
Ohio	6,146	6,642	(496)	$37.06	$34.47
New York	7,091	6,138	953	$57.80	$64.16
Total US	185,917	252,839	(66,922)	$33.04	$39.18
Illinois Non Migrant	10,615,790	10,615,790		$34.53	$34.53

- Many migrants do not move very far. Illinois' largest out-migration is to Indiana; Indiana's largest out-migration is to Illinois. Illinois fifth largest out-migration is to Wisconsin; Wisconsin's largest out-migration is to Illinois.
- Illinois is a big state and as such has a larger absolute level of out-migration to smaller states than from smaller states to Illinois. However, when these numbers are examined as a percentage of population, for example, Illinois draws a larger percentage of both Indiana's and Wisconsin's population than either state draws from Illinois.

6. Using ACS data, we do find that the rate of net domestic out-migration appears to have changed significantly in 2014 across most age, income, and education categories. This increase is driven by both lower than expected in-migration as well as higher than expected out-migration.

The detailed ACS data raises as many questions as it provides answers:

- Why do the very low and the very high income individuals have a significantly higher rate of out-migration compared with other income groups? Where are they going?
- Why is the out-migration rate of the $65k-$75k income group slowing down?
- Where are young Illinoisans moving to and for what reason?
- Why has the rate of out-migration for the 60-64 year old cohort slowed down?
- Why has the rate of out-migration in the age 70 or older cohort increased? Where are they going?
- Why has there been an increase in the rate of out-migration of graduate or professional degrees? Where are they going?
- Is this increase in net out-migration a state-wide phenomenon or concentrated in a few pockets?

An examination of the available data did not produce a singular source of what is driving Illinois' recent increase in out-migration rates, which makes sense given the complexity of the issue. However, data illustrates that the rate of net out-migration increased significantly across almost all cohorts in 2014. Based on 2015 PEP data, we speculate that we will see these increases sustained in 2015. We will keep looking for answers and encourage our colleagues who are interested in the development of fact-based, data-driven research to join us in this quest.

We would close with the observation from our colleague, Lyman Stone, that in this day of internet-based communication, people are now in a position to do much more research about a state when they contemplate moving.

> The rise of the internet has made acquiring tax information far easier, especially for web-savvy individuals. But informal networks and perceptions still matter: if the job seeker's network provides her information that a certain state has high taxes, she may trust that information even without formal evidence. Thus, "tax reputation" may matter as much as actual tax burdens. Migrants don't usually have perfect information and a second degree as

tax accountants, thus perceived tax burdens, meaning information about taxes made available through the job seeker's network, matters more for in-migration.[5]

Illinois' tax burden has gotten plenty of negative attention lately, some of it misleading. If Mr. Stone is, in fact, correct, then the claims that Illinois taxes drive people out of Illinois may have become a self-fulfilling prophecy.

More About the Data

For those interested in this research, our data sources include:

- The US Census, Population Estimates Program (PEP) provides basic population and migration data. This program combines data generated the American Community Survey, the IRS, along with data from other federal sources to generate estimates of population and migration figures on a state-by-state as well as a national basis. The PEP is the most reliable source of annual population data, as well as components of population change, including migration. Since 1990, the PEP has explicitly measured net domestic and foreign migration for each state. Data for 2015 was released in January 2016.
- The American Community Survey (ACS) is also administered by the US Census Bureau. In 2014, the ACS surveyed 2.3 million people nationally, including almost 98,000 Illinois residents. Respondents are asked not only whether they have moved in the past year, but where they moved from. The ACS is the Census Bureau's primary program for generating detailed data on the characteristics of domestic migrants in the US. We use the ACS to investigate some characteristics of individuals who moved in and out of Illinois from 2007 to2014. At the time of writing most recent ACS data is for 2014.
- The Internal Revenue Service (IRS) Statistics of Income (SoI) division publishes state-to-state flows (IRS) of income tax returns. At the time of writing, the IRS has published state-to-state data for 1990/91 through 2012/13. This data is for tax returns filed in 2013 for income earned in 2012. The IRS state-to-state data is available for the period 1990/91 to 2012/13.[6] The IRS data is not a direct count of the population; it is a direct count of income tax taxpayers. By way of example, the 2012/2013 IRS data can be understood as follows: a taxpayer files a 2011 tax return in 2012. The taxpayer moves to another state after filing the 2011 return. The taxpayer files their 2012 in their new destination state. This taxpayer will show up as having migrated in the 2012/2013 and the associated adjusted gross income will be for tax year 2012. In general, income tax filers claim an exemption for themselves (i.e., one for a single filer and two for joint filers) and one for each dependent child. This means that changes in the number of exemptions should track changes in population, making "flows" of exemptions a proxy for migration of people.

[5] https://medium.com/migration-issues/how-state-taxes-and-migration-impact-inequality-9922e1d9fe16#.nsgaors7c

[6] For more information see Lyman Stone's article about changes in IRS methodology

2015 Year in Review

By Maurice Scholten

Maurice Scholten, Legislative Director of the Taxpayers' Federation of Illinois. Before joining TFI, Mr. Scholten was Senior Legal Counsel for the Senate President's Office where he worked on taxes, pensions, workers' compensation and unemployment insurance. Prior to that, he was at the Department of Revenue and worked at a property tax law firm while in law school. He received a Bachelor of Science in Mechanical Engineering from Iowa State University and a Juris Doctor from the Loyola University Chicago School of Law.

BUDGET

Fiscal Year 2015

When the General Assembly passed the FY2015 budget in the spring of 2014, it was widely known that the budget would be revisited after the gubernatorial election, regardless of who won. Shortly after taking office, Governor Rauner announced there was a $1.6 billion operational deficit for FY2015. The Governor and the General Assembly reached a bipartisan solution (P.A. 99-0001 & P.A. 99-0002) which did three things: (i) transferred $1.284 billion from other state funds to the General Funds; (ii) reduced multiple General Funds appropriation lines by 2.25%, which reduced spending by $400 million; and (iii) agencies suspended certain grants.

Fiscal Year 2016

Governor Rauner estimated that the FY2016 revenues were going to be $32 billion, approximately $2 billion less than FY2015. An "auto-pilot" budget following past trends and containing no material cuts, would result in approximately $38 billion of spending, $6 billion more than anticipated revenues. Governor Rauner proposed a budget of $31.5 billion. In May, the General Assembly passed a number of appropriation bills that exceeded anticipated revenues by approximately $4 billion. Governor Rauner signed the $7 billion K-12 appropriation bill (P.A. 99-0005), but vetoed the others.

Despite not having passed a full budget for the year, approximately 90% of the prior year's spending continues to receive funding due to the approved K-12 appropriation, existing continuing appropriations, and court orders. Because of this, state employees are continuing to get paid, Medicaid providers are receiving reimbursements, and debt service payments are being made. The areas of the budget not being funded are higher education and human services. After the start of the fiscal year, Governor Rauner and the General Assembly have been able to reach agreements on two non-General Funds appropriation bills. The first, P.A. 99-0409, appropriated money for the pass through of federal dollars. Subsequently, they agreed on P.A. 99-0491 which spent $3.1 billion for lottery winners, local governments, highway departments and domestic violence shelters. On July 1, the bill backlog was approximately $5 billion but during the month of February, has fluctuated between $7 and $8 billion.

INCOME TAX

Captive REIT

HB 3086, sponsored by Rep. John E. Bradley (D – Marion) and Sen. Don Harmon (D – Oak Park), clarifies that when determining whether a REIT is a captive REIT, interests in the REIT held by a life insurance company on behalf of entities that are exempt from income tax are excluded. Public Act 99-0213: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0213.pdf

Income Tax Check Off Boxes

SB 1906, sponsored by Sen. Don Harmon (D – Oak Park) and Rep. Frances Ann Hurley (D – Chicago), creates three new check off boxes for individual income taxes. The bill creates the Special Olympics Illinois and Special Chidren's Checkoff, the U.S.S. Illinois Commissioning Fund Checkoff, and the Autism Care Fund Checkoff. Public Act 99-0423: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0423.pdf

SALES TAX

ROTA Bad Debt

SB 507, sponsored by Sen. Daniel Biss (D – Evanston) and Rep. Anthony DeLuca (D – Chicago Heights), allows retailers to take a deduction for sales tax paid if the underlying amount is written off as bad debt by the lender. Only applies to private label credit cards. Public Act 99-0217: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0217.pdf

Special County Sales Tax for Public Safety

HB 220, sponsored by Rep. Don Moffitt (R – Gilson) and Sen. John Sullivan (D – Rushville), allows Adams County to impose an additional sales tax of 0.25% for public safety purposes. The question was put to referendum in April 2015 and passed, but the question omitted certain language, which made its passage void. Public Act 99-0004: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0004.pdf

ROTA Bailee

SB 1548, sponsored by Sen. Toi W. Hutchinson (D – Olympia Fields) and Rep. John E. Bradley (D – Marion), changes the sourcing for sales of tangible personal property to a nominal lessee or bailee. The sale will be sourced to where the item is first delivered for its intended use. P.A. 99-0126: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0126.pdf

Illinois Tax Facts

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Property Tax Apportionment & Failure to File Sales Tax Return Penalty

SB 1608, sponsored by Sen. Pamela J. Althoff (R – McHenry) and Rep. Barbara Flynn Currie (D – Chicago), creates a procedure to correct an improper apportionment of property taxes between two counties. It also clarifies that the $100 penalty for failure to file an informational sales tax return only applies if there is no sales tax liability when the return is properly filed. P.A. 99-0335: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0335.pdf

Business Development Districts

HB 3556, sponsored by Rep. Anna Moeller (D – Elgin) and Sen. Karen McConnaughay (R – West Dundee), allows a municipality to use 1% of the sales tax and hotel tax generated by a business development district in an adjacent business development district. P.A. 99-0452: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0452.pdf

PROPERTY TAX

Board of Review – Mailbox Rule

HB 2554, sponsored by Rep. Sam Yingling (D – Grayslake) and Sen. Pamela J. Althoff (R – McHenry), applies the mailbox rule to Boards of Review in counties other than Cook. Interveners must file a notice to intervene at least five days prior to a hearing. If the Board requires the appellant to submit evidence in advance, then any evidence supporting the assessor's value must be submitted at least 5 days before the hearing. Public Act 99-0098: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0098.pdf

Tax Sales

HB 2547, sponsored by Rep. Tom Demmer (R – Dixon) and Sen. Pamela J. Althoff (R – McHenry), provides that the County Treasurer only has to list the vehicle identification number for a mobile home on the annual tax judgment, sale, redemption, and forfeiture record if it is known. Public Act 99-0274: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0274.pdf

TIF District Extensions

SB 1222, sponsored by Sen. William R. Haine (D – Alton) and Rep. Jay Hoffman (D – Swansea), allows for a twelve-year extension of a tax increment financing district in Granite City. Public Act 99-0136: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0136.pdf

SB 369, sponsored by Sen. Don Harmon (D – Oak Park) and Rep. Michael P. McAuliffe (D- Chicago), allows for a twelve-year extension of a tax increment financing district in Rosemont. Public Act 99-0263: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0263.pdf

SB 1714, sponsored by Sen. Chapin Rose (R – Mahomet) and Rep. Adam Brown (R – Champaign), allows for a twelve-year extension of two tax increment financing districts in Arcola and one in Paris. Public Act 99-0361: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0361.pdf

SB 936, sponsored by Sen. Sue Rezin (R – Morris) and Rep. Frank J. Mautino (D – Spring Valley), allows for a twelve-year extension of tax increment financing districts in Ottawa and Crestwood. Public Act 99-0394: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0394.pdf

SB 1596, sponsored by Sen. Emil Jones, III (D – Chicago) and Rep. Robert Rita (D – Blue Island), allows for a twelve-year extension of a tax increment financing district in Blue Island. Public Act 99-0495: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0495.pdf

Homestead Exemption Applications

SB 780, sponsored by Sen. Emil Jones, III (D – Chicago) and Rep. Al Riley (D – Olympia Fields), requires the Cook County Assessor to send a homeowner information on applying for the various homestead exemptions when a residential property is sold. If the homeowner does not apply, the Assessor is required to remove the homestead exemptions. Public Act 99-0164: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0164.pdf

Truth in Taxation Notice

SB 792, sponsored by Sen. Melinda Bush (D – Grayslake) and Rep. Sue Scherer (D – Decatur), requires taxing districts to post notices for Truth in Taxation hearings on their website if they have a regularly maintained website. P.A. 99-0367: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0367.pdf

Assessments for Accessibility Improvements

SB 107, sponsored by Sen. Terry Link (D – Waukegan) and Rep. Deborah Conroy (D – Villa Park), provides that improvements to a residential property that increase accessibility shall not increase the property's assessment for seven years. Additionally, the bill increases the Disabled Veterans Standard Homestead Exemption. P.A. 99-0375: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0375.pdf

LOCAL GOVERNMENT

Dissolution of Sanitary District

HB 3273, sponsored by Rep. David Harris (R – Arlington Heights) and Sen. Matt Murphy (R – Palatine), allows for the dissolution of the Old Town Sanitary District, which had no employees or bonded indebtedness. The three municipalities that overlap the district will have the ability to levy taxes to pay for the sewer services. Public Act 99-0014: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0014.pdf

Dissolution of Belleville Township

HB 3693, sponsored by Rep. Jay Hoffman (D – Swansea) and Sen. James F. Clayborne (D – Belleville), creates a process for Belleville Township, which is coterminous with the City of Belleville, to dissolve itself and allow the City of Belleville to assume its rights, liabilities, and responsibilities. The municipality would be given the township's ability to levy property taxes. Public Act 99-0474: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0474.pdf

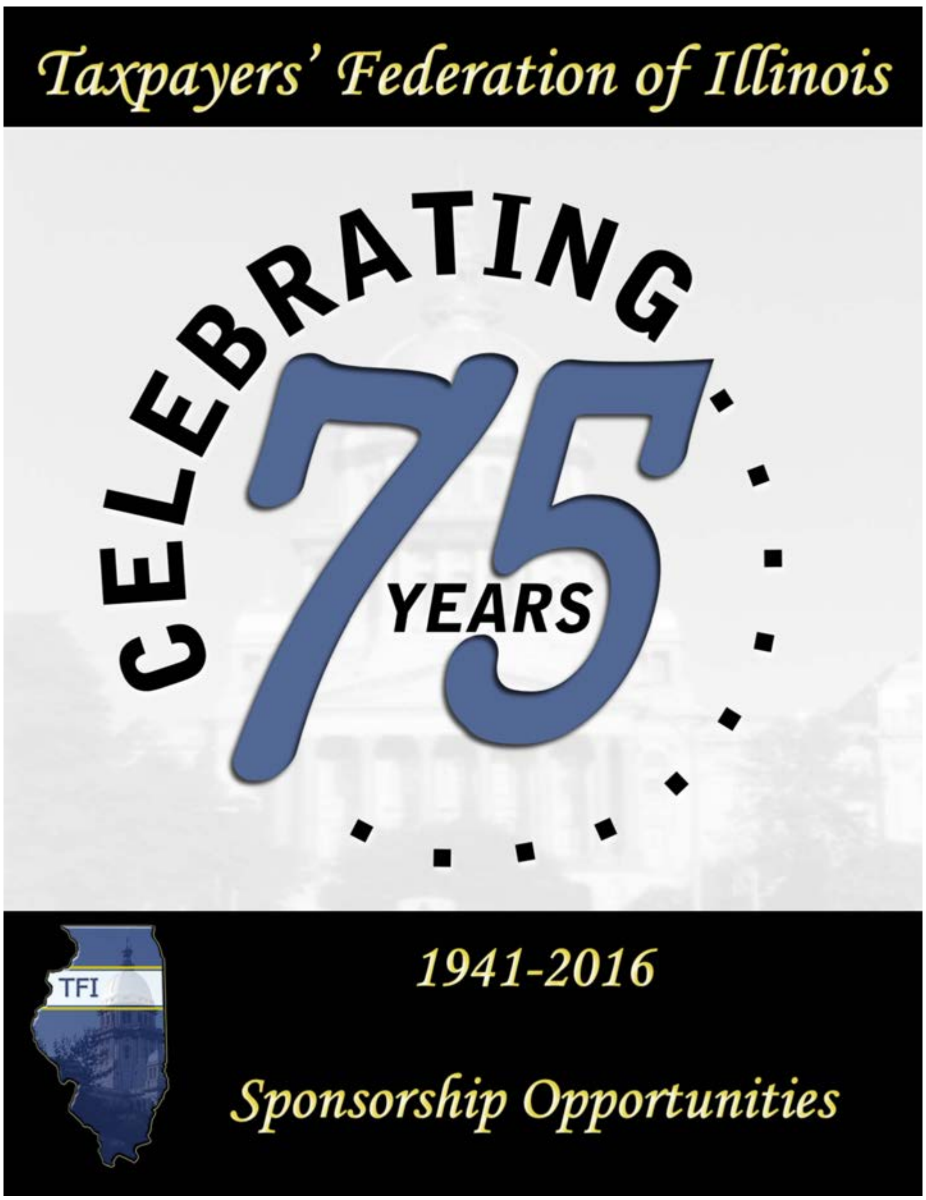
OTHER BILLS OF INTEREST

ABLE Accounts

SB 1383, sponsored by Sen. Scott M. Bennett (D – Urbana) and Rep. Kelly Burke (D – Chicago), creates the ABLE Account Program. An ABLE account can be setup for young people with disabilities. It is a type of 529 plan. Once funds are contributed, they grow tax free and withdrawals are tax free. Public Act 99-0145: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0145.pdf

Contraband Cigarettes

SB 509, sponsored by Sen. Antonio Munoz (D – Chicago) and Rep. John M. Cabello (R – Machesney Park), amends the definition of contraband cigarettes to include cigarettes that lack a tax stamp required by a local jurisdiction. Public Act 99-0360: http://www.ilga.gov/legislation/publicacts/99/PDF/099-0360.pdf



There is still time to sponsor TFI's events for 2016. Please contact Kellie Cookson at 217.522.6818 or by email at kellie@iltaxwatch.org if you are interested.

ILLINOIS GENERAL ASSEMBLY CALENDAR FEBRUARY 2016

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	SESSION 10	SESSION DEADLINE Intro. of Substantive House Bills 11	Lincoln's Birthday State Holiday 12	13
14	Presidents' Day State Holiday 15	SESSION 16	Governor's Budget Address SESSION 17	SESSION 18	HOUSE PERF. SESSION DEADLINE Intro. ofSubstantive Senate Bills 19	20
21	22	23	24	25	26	27
28	29					

ILLINOIS GENERAL ASSEMBLY CALENDAR MARCH 2016

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		SESSION 1	SESSION 2	SESSION 3	4	5
6	7	SENATE SESSION 8	SENATE SESSION 9	SENATE SESSION 10	11	12
Daylight Savings 13	14	Primary Election 15	SENATE SESSION 16	St. Patrick's Day SENATE SESSION 17	SENATE SESSION 18	19
Palm Sunday 20	21	22	23	24	Deadline Substantive SB & HB out of Committee 25	26
Easter 27	28	29	30	31		

ILLINOIS GENERAL ASSEMBLY CALENDAR APRIL 2016

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					1	2
3	HOUSE SESSION 4	SESSION 5	SESSION 6	SESSION 7	SENATE SESSION DEADLINE Substantive SB & HB Out of Committee 8	9
10	11	SESSION 12	SESSION 13	SESSION 14	HOUSE SESSION 15	16
17	SESSION 18	SESSION 19	SESSION 20	SESSION 21	SESSION DEADLINE 3rd Reading Substantive SB & HB 22	23
24	25	26	27	28	29	30

ILLINOIS GENERAL ASSEMBLY CALENDAR MAY 2016

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	SESSION 3	SESSION 4	SESSION 5	SENATE SESSION 6	7
Mother's Day 8	9	SESSION 10	SESSION 11	SESSION 12	SESSION Deadline Committee SB & HB 13	14
15	16	SESSION 17	SESSION 18	SESSION 19	SESSION 20	21
22	SESSION 23	SESSION 24	SESSION 25	SESSION 26	SESSION DEADLINE 3rd Reading SB & HB 27	28
SESSION 29	Memorial Day SESSION 30	SESSION Adjournment 31				

Taxpayers' Federation of Illinois
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2016 SPRING LEGISLATIVE CONFERENCE
APRIL 13 & 14

Wednesday, April 13
Inn at 835, Springfield
- **5:30 - 6:30 p.m. Legislative Reception**
- **6:45 p.m. Dinner for TFI members and guests**

Thursday, April 14
Sangamo Club, Springfield
- **8:15 a.m. Registration**
- **8:30 - 11:00 a.m. Legislative Seminar**

Earn MCLE & CPE Credit

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