

**REVENUE AND EXPENDITURE ACTS
FROM THE 2023 REGULAR SESSION
OF THE GENERAL ASSEMBLY**

The first regular session of the 123rd General Assembly passed several acts affecting general and dedicated fund revenues and expenditures. These acts and their estimated impacts are summarized as follows:

| Act | No. | Title of the Act | FY 2023 | FY 2024 | FY 2025 |
|----------------------------------|------|--|---------|------------|-------------|
| GENERAL FUND EXPENDITURES | | | | | |
| HEA | 1002 | Education and Workforce Development | - | - | - ** |
| HEA | 1004 | Health Care Matters | - | 1,913,000 | - |
| HEA | 1005 | Housing | - | 204,490 | 204,490 * |
| HEA | 1006 | Mental Health Programs | - | 7,584,562 | 7,584,562 |
| HEA | 1091 | Eligibility Under Medicaid, CHIP, and Other Benefits | - | 4,358,062 | 7,558,062 * |
| HEA | 1113 | Dental Compliance Fund | - | 66,980 | 66,980 * |
| HEA | 1132 | Land Use Task Force | - | 13,500 | - * |
| HEA | 1160 | Workforce Development Pilot Programs | - | 1,498,008 | 2,621,016 |
| HEA | 1167 | Live Streaming and Archiving Meetings | - | 254,772 | 9,735 * |
| HEA | 1201 | Rare Disease Advisory Council | - | 10,800 | 7,200 * |
| HEA | 1209 | Destination Development Corporation Foundation | - | 20,000 | 20,000 * |
| HEA | 1266 | Cyber Civilian Corps Program Advisory Board | - | 13,500 | 13,500 * |
| HEA | 1313 | Medicaid Reimbursement for Children's Hospitals | - | 2,195,434 | 2,195,434 * |
| HEA | 1327 | Accountancy | - | 48,000 | 14,300 * |
| HEA | 1342 | Direct Support Professionals | - | 870,475 | 195,475 |
| HEA | 1343 | Occupational Regulations | - | 7,500,000 | - |
| HEA | 1422 | Dementia Care | - | 103,357 | 103,357 * |
| HEA | 1438 | Publication of Local Government Notices | - | 17,000 | - * |
| HEA | 1445 | Audit of Medicaid Program Prescription Drug Costs | - | 651,000 | - * |
| HEA | 1454 | Department of Local Government Finance | - | 28,968,689 | - * |
| HEA | 1499 | Various Tax Matters | - | 260,000 | 260,000 * |
| HEA | 1513 | FSSA Matters | - | 2,350,000 | 2,350,000 * |
| HEA | 1568 | Prescription for Hormonal Contraceptives | - | - | 12,304 * |
| HEA | 1638 | Education Matters | - | 250,000 | - |
| SEA | 1 | Behavioral Health Matters | - | 2,584 | 2,584 * |
| SEA | 2 | Taxation of Pass Through Entities | - | 250,000 | - * |
| SEA | 3 | State and Local Tax Review Task Force | - | 13,500 | 13,500 * |
| SEA | 11 | Marriage and Family Therapists | - | 46,000 | 15,300 * |
| SEA | 73 | Occupational Therapy Licensure Compact | - | 42,200 | 192,300 * |
| SEA | 136 | Conviction Data | - | 75,000 | 75,000 * |
| SEA | 160 | Professional Counselors Licensure Compact | - | 42,200 | 202,600 * |
| SEA | 290 | BMV Disclosure of Personal Information | - | 25,000 | 25,000 * |
| SEA | 314 | Address Confidentiality | - | 13,500 | - * |
| SEA | 316 | Computer Aided Emergency Dispatch Systems | - | 750,000 | - * |
| SEA | 334 | Simplified Application for SNAP Benefits | - | 150,000 | - * |
| SEA | 400 | Health Care Matters | - | 519,376 | 419,376 * |
| SEA | 445 | Electronic Monitoring Standards | - | 250,000 | - * |
| | | Gross Subtotal | - | 61,330,989 | 24,162,075 |
| | | Minus Absorbable Acts* | - | 41,714,944 | 13,761,022 |
| | | Net Total | - | 19,616,045 | 10,401,053 |

GENERAL FUND REVENUES

| | | | | | |
|-----|------|--|---|--------------|--------------|
| HEA | 1004 | Health Care Matters | - | - | (10,000,000) |
| HEA | 1015 | Worksite Speed Control Pilot Program | - | 2,250 | 2,025 |
| HEA | 1034 | Income Tax Exemption for Military Pay | - | - | (27,786,877) |
| HEA | 1049 | Transportation Matters | - | 2,413 | 2,171 |
| HEA | 1142 | Law Enforcement Recordings | - | 101,426 | 101,426 |
| HEA | 1327 | Accountancy | - | 18,000 | 12,600 |
| HEA | 1340 | Department of Child Services Matters | - | (50,392) | (50,392) |
| HEA | 1454 | Department of Local Government Finance | - | (1,624,329) | (167,552) † |
| HEA | 1461 | Long Term Services | - | 3,000 | 3,000 |
| HEA | 1581 | Business Associations | - | (160,000) | (160,000) |
| SEA | 73 | Occupational Therapy Licensure Compact | - | (33,749) | (33,749) |
| SEA | 160 | Professional Counselors Licensure Compact | - | (22,200) | (22,200) |
| SEA | 172 | Maximum Price of a Pull Tab in Charity Gaming | - | 32,438 | 65,069 |
| SEA | 271 | Certified Technology Parks | - | (1,408,097) | (1,402,283) |
| SEA | 326 | Professional Sports and Convention Development Areas | - | (4,192,532) | (4,175,722) |
| SEA | 417 | Various Tax Matters | - | 75,911 | 635,004 |
| SEA | 419 | State Tax Matters | - | (33,208,287) | (23,565,986) |
| | | Gross Subtotal | - | (40,464,148) | (66,543,466) |
| | | Minus Forecasted Impacts | - | - | - |
| | | Net Total | - | (40,464,148) | (66,543,466) |

* Existing appropriations are sufficient to cover increase in expenditures.

** HEA 1002 fiscal impact analysis is still in progress and estimates will be published with a new report once finalized.

† HEA 1454 impact in FY 2025 is reduced by an estimated \$1,648,474 in loan repayments to the Rainy Day Fund.

| Act No. | Title of the Act | FY 2023 | FY 2024 | FY 2025 |
|---------|------------------|---------|---------|---------|
|---------|------------------|---------|---------|---------|

OF THE 2023 REGULAR SESSION

DEDICATED FUND EXPENDITURES

| | | | | |
|-----|---|-----------|------------|-------------|
| HEA | 1004 Health Care Matters | - | 87,000 | 87,000 * |
| HEA | 1007 Electric Utility Service | - | 250,000 | - * |
| HEA | 1015 Worksite Speed Control Pilot Program | - | 320,000 | 20,000 * |
| HEA | 1017 Prescription Drug Donation Repositories | - | 921,600 | 921,600 * |
| HEA | 1091 Eligibility Under Medicaid, CHIP, and Other Benefits | - | 1,700,000 | 3,500,000 * |
| HEA | 1173 Utility Scale Battery Energy Storage Systems | - | 123,330 | 98,330 * |
| HEA | 1207 911 Fees | 1,409,687 | 7,457,040 | 7,457,040 * |
| HEA | 1304 Watercraft Registration Renewal Fee | - | 100,000 | - * |
| HEA | 1329 Insurance Matters | - | - | 80,352 * |
| HEA | 1336 Various Election Law Matters | - | 84,000 | - * |
| HEA | 1461 Long Term Services | - | 72,581 | 72,581 * |
| HEA | 1512 Waste Diversion and Recycling | - | 2,000,000 | - * |
| HEA | 1583 Health Plans and Ambulance Service Providers | - | 376,870 | 96,745 * |
| SEA | 8 Prescription Drug Rebates and Pricing | - | 116,345 | 116,345 * |
| SEA | 246 Excess Liability Trust Fund | - | 6,300,000 | 6,300,000 * |
| SEA | 268 Prohibited Pension System Investments | - | 686,000 | 695,000 * |
| SEA | 290 BMV Disclosure of Personal Information | - | 99,495 | - * |
| SEA | 353 Risk Management and Catastrophic Liability Funds | - | 2,361,792 | 2,361,792 * |
| SEA | 400 Health Care Matters | - | 380,840 | 380,840 * |
| SEA | 434 Economic Development in Lake County | - | 3,000,000 | 3,000,000 * |
| | Gross Subtotal | 1,409,687 | 26,436,893 | 25,187,625 |
| | Minus Absorbable Acts | 1,409,687 | 26,436,893 | 25,187,625 |
| | Net Total | - | - | - |

DEDICATED FUND REVENUES

| | | | | |
|-----|---|-----------|-------------|-------------|
| HEA | 1004 Health Care Matters | - | 87,000 | 87,000 |
| HEA | 1017 Prescription Drug Donation Repositories | - | 921,600 | 921,600 |
| HEA | 1050 Various Motor Vehicle Matters | - | 143,220 | 177,894 |
| HEA | 1091 Eligibility Under Medicaid, CHIP, and Other Benefits | - | 1,700,000 | 3,500,000 |
| HEA | 1113 Dental Compliance Fund | - | (202,937) | (3,180) |
| HEA | 1173 Utility Scale Battery Energy Storage Systems | - | 2,500 | 2,500 |
| HEA | 1207 911 Fees | 1,683,873 | 9,038,438 | 9,038,438 |
| HEA | 1304 Watercraft Registration Renewal Fee | - | 1,387,822 | 1,387,822 |
| HEA | 1451 Unemployment Compensation | - | (8,749,589) | (8,749,589) |
| HEA | 1454 Department of Local Government Finance | - | (286,553) | 1,071,517 |
| HEA | 1581 Business Associations | - | 160,000 | 160,000 |
| SEA | 155 Air Pollution Control | - | 4,130,698 | 4,130,698 |
| SEA | 268 Prohibited Pension System Investments | - | (4,600,000) | - |
| SEA | 326 Professional Sports and Convention Development Areas | - | (4,189) | (4,164) |
| SEA | 417 Various Tax Matters | - | 124 | 1,030 |
| SEA | 419 State Tax Matters | - | 21,755 | 21,755 |
| SEA | 434 Economic Development in Lake County | - | 10,373,225 | 16,055,300 |
| SEA | 447 Charity Gaming Matters | - | 63,549 | 104,856 |
| | Total | 1,683,873 | 14,186,663 | 27,903,477 |

* Existing appropriations are sufficient to cover increase in expenditures.

Additional HEA 1001-2023 Fiscal Impacts

| Act | No. | Section | FY 2023 | FY 2024 | FY 2025 |
|--------------------------------------|------|--|---------------|---------------|---------------|
| GENERAL FUND EXPENDITURES | | | | | |
| (not funded elsewhere in the budget) | | | | | |
| HEA | 1001 | Governor's salary (Section 52) | - | - | 39,864 |
| HEA | 1001 | Separately elected officials' salaries (Section 53) | - | - | 139,298 |
| HEA | 1001 | Eligibility expansion for Pre-K from 127% of FPL to 150% (Section 138) | - | 2,100,000 | 2,100,000 |
| HEA | 1001 | One-time appropriations in FY2023 (Section 292) | 3,091,001,450 | - | - |
| Total | | | 3,091,001,450 | 2,100,000 | 2,279,162 |
| GENERAL FUND REVENUES | | | | | |
| HEA | 1001 | ABC Gallonage Tax local distribution accounted for separately from general fund | - | (11,134,590) | (11,476,508) |
| HEA | 1001 | Gasoline Use Tax distribution (Section 93) | - | (65,300,000) | - |
| HEA | 1001 | Dependent exemption (Section 94) | - | (3,800,000) | (3,800,000) |
| HEA | 1001 | Income tax rate cut (Section 95) | - | (137,240,542) | (289,584,058) |
| HEA | 1001 | Earned Income Tax Credit (Section 100) | - | (30,768,853) | (30,718,382) |
| HEA | 1001 | Employer Child Care Expenditure Credits (Section 103) | - | - | (1,942,923) |
| HEA | 1001 | Attainable Homeownership Tax Credit (Section 104) | - | - | (4,000,000) |
| HEA | 1001 | Cigarette tax revenue stamp allowance (Section 109) | - | (1,319,083) | (1,285,226) |
| HEA | 1001 | Cigarette tax distribution due to repeal of mental health centers fund (Section 110) | - | 2,200,000 | 2,200,000 |
| HEA | 1001 | Public Safety Firework Fee distribution (Section 233) | - | 2,000,000 | 2,000,000 |
| HEA | 1001 | Court fee distributions (Section 262) | - | 10,660,662 | 10,660,662 |
| HEA | 1001 | PMTF balance prior to repeal shall be transferred to general fund (Section 286) | 20,872,050 | - | - |
| Total | | | 20,872,050 | (234,702,406) | (327,946,435) |