

Supreme Court of Illinois.
ARANGOLD CORPORATION, d/b/a Arangold Cigar Company, Appellee,
v.
Kenneth E. ZEHNDER, Director of Revenue, et al., Appellants.
No. 85366.

July 1, 1999.
Rehearing Denied Oct. 4, 1999.

Justice BILANDIC delivered the opinion of the court:

The central issue in this appeal is whether the General Assembly violated the single subject requirement of the Illinois Constitution of 1970 (Ill. Const.1970, art. IV, § 8(d)) when it enacted Public Act 89-21 (Pub. Act 89-21, eff. June 6, 1995; July 1, 1995; January 1, 1996). Public Act 89-21 is the Eighty-Ninth General Assembly's state budget implementation act for fiscal year 1996. The plaintiff, Arangold Corporation [a wholesale tobacco distributor], doing business as Arangold Cigar Company, brought this action in the circuit court of Cook County to enjoin the enforcement of a tobacco tax that was enacted as part of Public *344 Act 89-21....

BACKGROUND

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The circuit court granted the plaintiff's [summary judgment] motion and held Public Act 89-21 unconstitutional in its entirety because it violates the single subject rule.

*345 In rendering its decision, the court conceded the possibility that the provisions of Public Act 89-21 are "related in some fashion" to "balancing the state budget." Nonetheless, the court stated, "the single subject rule requires more, namely, that the provisions be related to each other." The court concluded that the provisions within Public Act 89-21 are not related to each other. As an example, the court discussed the Tobacco Tax Act, which, the court found, stands "alone and apart from every other provision," "unrelated to the first amendment in the Act, * * * unrelated to the last amendment in the Act, * * * and * * * unrelated to most if not all of the numerous provisions in between."

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When Public Act 89-21 originated in the Senate as Senate Bill 465, its short title was "FY1996 Budget Implementation Act" and its "purpose and subject" were to "make the changes in State programs that are necessary *346 to implement the Governor's FY1996 budget recommendations." The bill proceeded through the legislative process. A joint conference committee was appointed after the Senate and the House failed to agree on the bill's provisions. After conferring, the committee

****195***714** recommended changing the bill's title to “An Act concerning State services, amending named Acts,” and also recommended adopting a new and lengthy set of substantive provisions. V 1995 Ill. S.J. 4248-368; VI 1995 Ill. H.J. 6279-398.

Both the Senate and the House debated the report of the conference committee. In the Senate, the sponsor, Senator Maitland, introduced the committee's report as “the budget implementation language for the FY'96 budget.” 89th Ill. Gen. Assem., Senate Proceedings, May 26, 1995, at 36 (comments of Senator Maitland). Senator Maitland described the major aspects of the report. Other senators followed with criticism of the report. The House sponsor, Representative Ryder, introduced the committee's report as “the Budget Implementation Act for the fiscal year 1996.” 89th Ill. Gen. Assem., House Proceedings, May 26, 1995, at 102 (comments of Representative Ryder). Representative Ryder generally described the report as containing “the substantive language necessary to implement the budget that we are proposing,” and he outlined the major aspects of the report. Debate ensued in the House in which members criticized and expressed support for the report.

Following the debates, both the Senate and the House voted to adopt the report of the conference committee. I Final Legislative Synopsis & Digest of the 1995 Session of the 89th Ill. Gen. Assem., at 341 (Legis.Synopsis). On June 6, 1995, the Governor approved the bill as Public Act 89-21. Legis. Synopsis at 341; 1995 Ill. Laws 673-807.

The actual state budget was debated and adopted by the legislature on the same day as the budget implementation ***347** bill discussed above. The Governor approved the budget bill as Public Act 89-22, also on June 6, 1995. Legis. Synopsis at 567-68; 1995 Ill. Laws 807-1216....

To implement the budget, Public Act 89-21 amended 21 different acts, some extensively and others in minor respects. The amended acts include the State Employees Group Insurance Act of 1971 (5 ILCS 375/1 *et seq.* (West 1996)), the Illinois Pension Code (40 ILCS 5/1-101 *et seq.* (West 1996)), the Illinois Act on the Aging (20 ILCS 105/1 *et seq.* (West 1996)), the Civil Administrative Code of Illinois (20 ILCS 405/64 *et seq.* (West 1996)), the Children and Family Services Act (20 ILCS 505/1 *et seq.* (West 1996)), the Disabled Persons Rehabilitation Act (20 ILCS 2405/0.01 *et seq.* (West 1996)), the State Finance Act (30 ILCS 105/1 *et seq.* (West 1996)), the State Prompt Payment Act (30 ILCS 540/0.01 *et seq.* (West 1996)), the Illinois Income Tax Act (35 ILCS 5/101 *et seq.* (West 1996)), the State Mandates Act (30 ILCS 805/1 *et seq.* (West 1996)), the School Code (105 ILCS 5/1-1 *et seq.* (West 1996)), the Nursing Home Care Act (210 ILCS 45/1-101 *et seq.* (West 1996)), the Child Care Act of 1969 (225 ILCS 10/1 *et seq.* (West 1996)), the Riverboat Gambling Act (230 ILCS 10/1 *et seq.* (West 1996)), the Illinois Administrative Procedure Act (5 ILCS 100/1-1 *et seq.* (West 1996)), the Illinois Public Aid Code (305 ILCS 5/1-1 *et seq.* (West 1996)), the Abused and Neglected Child Reporting Act (325 ILCS 5/1 *et seq.* (West 1996)), the Juvenile Court Act of 1987 (705 ILCS 405/1-1 *et seq.* (West 1996)), the Adoption Act (750 ILCS 50/0.01 *et seq.* (West 1996)), the Probate Act of 1975 (755 ILCS 5/1-1 *et seq.* (West 1996)), and the Unemployment Insurance Act (820 ILCS 405/100 *et seq.* (West 1996)).

Public Act 89-21 also repealed the Tobacco Products ***348** Tax Act (1995 Ill. Laws 731) and replaced

it with the Tobacco Products Tax Act of 1995 (see 1995 Ill. Laws 726). The new Tobacco Products Tax Act of 1995 changed language in the act and imposes a tax at a different rate than its predecessor. Compare 35 ILCS 143/10-1 *et seq.* (West 1996) with 35 ILCS ****196** 142/1 *et seq.* (West 1994) *****715** (repealed); see also 89th Ill. Gen. Assem., House Proceedings, May 26, 1995, at 102, 114. This new Tobacco Tax Act prompted the instant challenge to Public Act 89-21's constitutionality.

A brief description of the substance of [some of] the foregoing amendments follows. The Illinois Public Aid Code was amended to abolish the interim assistance program for persons awaiting a determination of their eligibility for federal supplemental security income payments. 1995 Ill. Laws 732-33, 762. The Public Aid Code's provisions relating to Medicaid reimbursements were amended by freezing the reimbursement rates (1995 Ill. Laws 744, 775-77), by allowing the Department of Public Aid to determine criteria for adjustable payments to hospitals (1995 Ill. Laws 743, 779), and by changing the payment of assessments by hospitals and developmentally disabled care providers (1995 Ill. Laws 758-59).

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Likewise, changes in other acts appear to have corresponded to the changes in the Medicaid reimbursement scheme in the Public Aid Code. The Tobacco Tax Act was enacted to provide funds for the Long-Term Care Provider Fund. 1995 Ill. Laws 728. The State Prompt Payment Act was amended to exempt certain state-paid medical assistance from the definition of "goods and services furnished to the State" (1995 Ill. Laws 709) and to delete the approval dates for payments to managed health care and long-term care entities under the Public Aid Code (1995 Ill. Laws 710).

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Public Act 89-21 made further amendments. It ***350** amended the State Employees Group Insurance Act of 1971 to provide the Department of Central Management Services with information about the Teachers Retirement System (TRS) program, changed the definition of "TRS dependent beneficiary," and also made changes relating to eligibility, premiums, interest, contributions, and payment of administrative costs. 1995 Ill. Laws 673-82. The Civil Administrative Code was ****197 ***716** altered to require certain state automobile liability claims to be paid from the Road Fund. 1995 Ill. Laws 688. The State Finance Act was amended to appoint the Bureau of the Budget as the state representative to the United States Department of the Treasury for purposes of implementing the federal Cash Management Improvement Act of 1990. 1995 Ill. Laws 707-08.

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According to the plaintiff, the General Assembly violated the single subject rule by including within the Act "a variety of discordant provisions covering a multitude of subjects." The plaintiff correctly notes that Public Act 89-21 amended more than 20 different acts, addressing a number of matters. Given this, the plaintiff argues that the various provisions within the Act lack a relation to the subject of implementation of the state budget for the 1996 fiscal year. In addition, the plaintiff contends that the topic of the "state budget" is so overly broad that it cannot be considered to be a single subject for purposes of the single subject rule.

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[5][6][7][8] The principles applied in analyzing a single subject challenge have long been established in Illinois jurisprudence. *352 An enactment satisfies the single subject requirement so long as the matters included within it have a natural and logical connection.... ***717 The term “subject” as set forth in the constitution is liberally construed in favor of upholding the legislation. *Johnson*, 176 Ill.2d at 515, 224 Ill.Dec. 1, 680 N.E.2d 1372.

“ The term “subject” is comprehensive in its scope and may be as broad as the legislature chooses, so long as the matters included have a natural or logical connection. An act may include all matters germane to a general subject, including the means reasonably necessary or appropriate to the accomplishment of a legislative purpose. Nor is the constitutional provision a limitation on the comprehensiveness of the subject; rather, it prohibits the inclusion of “discordant provisions that by no fair intendment can be considered as having any legitimate relation to each other.” [Citation.]’ ” *Ogilvie*, 49 Ill.2d at 487, 274 N.E.2d 87, quoting *People ex rel. Gutknecht v. City of Chicago*, 414 Ill. 600, 607-08, 111 N.E.2d 626 (1953), quoting *People ex rel. City of Chicago v. Board of County Commissioners*, 355 Ill. 244, 247, 189 N.E. 26 (1934).

[9][10][11] The number of provisions in an enactment is not determinative of its compliance with the single subject rule. *Cutinello*, 161 Ill.2d at 423, 204 Ill.Dec. 136, 641 N.E.2d 360. Nor is the act's length. *Johnson*, 176 Ill.2d at 516, 224 Ill.Dec. 1, 680 N.E.2d 1372. That the enactment happens to amend a number of acts already in effect is also not determinative. *Geja's Cafe v. Metropolitan Pier & Exposition Authority*, 153 Ill.2d 239, 258, 180 Ill.Dec. 135, 606 N.E.2d 1212 (1992). What is dispositive is whether the contents included within the enactment have a natural and logical connection to a single subject.

[12] Applying the above principles to this case, we hold that Public Act 89-21 embraces but a single subject: *i.e.*, implementation of the state budget for the 1996 fiscal year. We note that the original bill introduced in the Senate, the subsequent conference committee report, *353 and the final enactment of Public Act 89-21 all pertained to this subject. Although Public Act 89-21 has a number of provisions and amended a number of acts already then in effect, every provision within the Act is germane to this single subject. Our review of the Act's provisions persuades us that the entire Act is directed toward changing the substantive law in order to implement the state's budget for the 1996 fiscal year. The legislature made these changes to ensure that expenditures in a program did not exceed appropriations for that program for the fiscal year. Therefore, all matters included within Public Act 89-21 have a natural and logical connection to implementation of the state's budget for the 1996 fiscal year. The Act thus comports with the single subject rule.

The plaintiff nonetheless argues that the subject of the “state budget” is too broad to satisfy the single subject rule. On two occasions, this court has rejected the use of a sweeping and vague category to unite unrelated measures in order to satisfy the single subject requirement of our state constitution. First, in *Johnson v. Edgar*, 176 Ill.2d 499, 517, 224 Ill.Dec. 1, 680 N.E.2d 1372 (1997), we rejected the defendants' attempt to broadly unite under “public safety” the diverse subjects of, *inter alia*, child sex offenders, employer eavesdropping, and environmental impact fees imposed on the sale of fuel. Likewise, in *People v. Reedy*, 186 Ill.2d 1, 12, 237 Ill.Dec. 74, 708 N.E.2d 1114 (1999), we rejected

the State's attempt to broadly characterize under “governmental matters” the two entirely different subjects of the criminal justice system and hospital liens. In both cases, we reasoned that, if we were to conclude that the obviously discordant provisions in those acts were related because of some tortured connection to such a broad and vague category, ****199 ***718** then we would essentially be rendering the single subject requirement meaningless. See *Reedy*, 186 Ill.2d at 12, 237 Ill.Dec. 74, 708 N.E.2d 1114; *Johnson*, 176 Ill.2d at 517-18, 224 Ill.Dec. 1, 680 N.E.2d 1372.

The danger discussed in *Johnson* and *Reedy* is not ***354** present here. In enacting Public Act 89-21, the General Assembly was not attempting to unite obviously discordant provisions under some broad and vague category. To the contrary, the legislature's expressed purpose for Public Act 89-21 was to implement the state's budget for the 1996 fiscal year. The legislature therefore included within that enactment all the means reasonably necessary to accomplish its purpose. This is entirely permissible under the single subject rule. As set forth above, “ ‘An act may include all matters germane to a general subject, including the means reasonably necessary or appropriate to the accomplishment of legislative purpose.’” *Ogilvie*, 49 Ill.2d at 487, 274 N.E.2d 87, quoting *Gutknecht*, 414 Ill. at 607-08, 111 N.E.2d 626. Because all the provisions in Public Act 89-21 have a natural and logical connection to the subject of implementation of the state's budget for the 1996 fiscal year, there is no single subject violation. That is all that the single subject rule requires.

The plaintiff, however, urges us to accept the reasoning of the circuit court that “the single subject rule requires more, namely, that the provisions be related to each other.” As earlier noted, the circuit court struck down Public Act 89-21 based on the court's finding that its provisions are not related to each other. The court discussed the Tobacco Tax Act within Public Act 89-21 as an example. According to the court, Public Act 89-21 violates the single subject requirement because the Tobacco Tax Act therein stands “alone and apart from every other provision,” “unrelated to the first amendment in the Act, * * * unrelated to the last amendment in the Act, * * * and * * * unrelated to most if not all of the numerous provisions in between.”

[13] We reject the circuit court's analysis. This court's precedent clearly establishes that the proper test for determining a single subject violation is whether the matters included within the enactment have a natural and ***355** logical connection *to a single subject*. For example, in *Reedy*, 186 Ill.2d 1, 237 Ill.Dec. 74, 708 N.E.2d 1114, we invalidated an enactment because the diverse subjects of the criminal justice system and hospital liens had no natural and logical connection to a single subject. Likewise, in *Johnson*, 176 Ill.2d 499, 224 Ill.Dec. 1, 680 N.E.2d 1372, we invalidated an enactment because the diverse subjects of child sex offenders, employer eavesdropping, and environmental impact fees had no natural and logical connection to a single subject. In many other cases, this court has upheld an enactment because its provisions had a natural and logical connection to a single subject. For example, in *People v. Dunigan*, 165 Ill.2d 235, 254-56, 209 Ill.Dec. 53, 650 N.E.2d 1026 (1995), we upheld an enactment with provisions pertaining to feticide, habitual criminals, and residential picketing, because all those matters had a natural and logical connection to the subject of the criminal law. In *Cutinello v. Whitley*, 161 Ill.2d 409, 423-24, 204 Ill.Dec. 136, 641 N.E.2d 360 (1994), we upheld an enactment with provisions involving state and county motor fuel taxes, regulation of the Department of Transportation, funding for the Regional Transportation Authority, and the development of public transportation, because all those matters had a natural and logical

connection to the subject of transportation. Similarly, in *Geja's Cafe v. Metropolitan Pier & Exposition Authority*, 153 Ill.2d 239, 256-58, 180 Ill.Dec. 135, 606 N.E.2d 1212 (1992), we upheld an enactment that included, *inter alia*, provisions requiring Lake Shore Drive in Chicago to be rerouted around McCormick Place and requiring excess revenues obtained by the Sports Facilities Authority to go to the Metropolitan Pier and Exposition Authority, because all matters included within the enactment **200 ***719 had a natural and logical connection to the subject of expanding McCormick Place facilities. See also *Ogilvie*, 49 Ill.2d 476, 274 N.E.2d 87 (upholding an enactment where all its provisions had a natural and logical connection to the subject of aiding public transportation through the issuance and sale of transportation bonds); *356 *Stein v. Howlett*, 52 Ill.2d 570, 289 N.E.2d 409 (1972) (upholding an enactment where all its provisions had a natural and logical connection to the subject of ethics). As the preceding case law demonstrates, this court has continually adhered to the natural and logical connection test. This court has never held that the single subject rule imposes a second and additional requirement that the provisions within an enactment be related to each other. We see no reason to depart from this court's long and consistent line of precedent interpreting the single subject requirement of our state constitution.

In sum, we conclude that Public Act 89-21 embraces the single subject of implementation of the state budget for the 1996 fiscal year. We therefore reverse the circuit court's award of summary judgment to the plaintiff.

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Chief Justice FREEMAN, specially concurring [moved to after dissent]

Justice HEIPLE, dissenting:

.... With today's opinion, this court's brief flirtation with the enforcement of the single-subject clause is at an end. Because today's majority opinion improperly renders the single-subject clause a dead letter, I respectfully dissent.

During the 27 years between the adoption of our Illinois Constitution of 1970 and this court's decision in *Johnson v. Edgar*, 176 Ill.2d 499, 224 Ill.Dec. 1, 680 N.E.2d 1372 (1997), this court invalidated only one public act on single-subject grounds. See *Fuehrmeyer v. City of Chicago*, 57 Ill.2d 193, 311 N.E.2d 116 (1974). Beginning with this court's 1997 decision in *Johnson*, however, this court has, on two separate occasions, held that the General Assembly exceeded its constitutional authority by failing to confine a legislative enactment to a single subject. In *Johnson*, this court considered the constitutionality of Public Act 89-428, which was entitled "An Act in relation to public safety." Rebuffing attempts to justify the law in *Johnson* as related to the single subject of "public safety," this court wisely reasoned that:

"Were we to conclude that the many obviously discordant provisions contained in Public Act 89-428 are nonetheless related because of a tortured connection to a vague notion of public safety, we would be essentially eliminating the single subject rule as a meaningful constitutional check on the legislature's actions." *Johnson*, 176 Ill.2d at 517-18, 224 Ill.Dec. 1, 680 N.E.2d 1372.

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Similarly, in *People v. Reedy*, 186 Ill.2d 1, 237 Ill.Dec. 74, 708 N.E.2d 1114 (1999), this court considered a single-subject challenge to Public Act 89-404. That act amended several statutory sections, including provisions relating to: duties and jurisdiction of local law enforcement agents; the definition of insanity within the meaning of the Criminal Code; drug forfeiture ****205 **724** procedures and the allocation of proceeds from the sale of forfeited assets; sentencing guidelines for convictions under the Controlled Substances Act; truth-in-sentencing legislation; and the treatment of government-operated hospitals under the Hospital Lien Act. Before this court, the State argued that each of the Act's provisions was connected to the single subject of “ ‘governmental matters which are the responsibility of the various county State's Attorneys.’ ” *Reedy*, 186 Ill.2d at 12, 237 Ill.Dec. 74, 708 N.E.2d 1114. Nevertheless, noting that the Act dealt with as many as five separate legislative topics involving both civil and criminal matters, this court held that: “[t]o say that such a ‘connection’ satisfies the single subject rule strains credulity.” *Reedy*, 186 Ill.2d at 12, 237 Ill.Dec. 74, 708 N.E.2d 1114. This court concluded, “As we cautioned in *Johnson*, the permitted use of such a sweeping and vague category to unite unrelated measures would render the single subject clause of our constitution meaningless. [Citation.]” *Reedy*, 186 Ill.2d at 12, 237 Ill.Dec. 74, 708 N.E.2d 1114.

***366** Turning to the facts of the instant case, Public Act 89-21 makes the acts struck down in *Johnson* and *Reedy* look like models of legislative simplicity. Public Act 89-21 began life as Senate Bill 465, entitled the “FY 1996 Budget Implementation Act.” When the bill reached the joint conference committee, it ballooned in size and was rechristened, “An Act concerning State services, amending named Acts.” In its ultimate form, Public Act 89-21 amended 21 separate acts.... Nevertheless, despite the overwhelming breadth of subjects encompassed by Public Act 89-21, the majority today accepts defendants' argument that the Act addresses but a single subject: “the state budget.”

Even accepting the majority's holding that each of Public Act 89-21's provisions might ultimately impact the state budget, however, that is not sufficient to vindicate the act. As the trial court held, “the single subject rule requires more, namely, that the provisions be related to each other.” The majority today rejects that analysis. According to the majority, our analysis under the single subject clause is strictly confined to the question of whether each provision in a legislative enactment can be said to relate to a single subject. The majority ***367** states further that “[t]his court has never held that the single subject rule imposes a second and additional requirement that the provisions within an enactment be related to each other.” 187 Ill.2d at 356, 240 Ill.Dec. at 719, 718 N.E.2d at 200.

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Indeed, this court has consistently required, as a check against over-broad legislative subjects, that the provisions of an act be both related to a single subject *and* related, in some fashion, to one another. Had the rule been otherwise, recent single-subject decisions of this court might have been resolved differently. For example, in *Johnson*, it would have been difficult to argue that any of the provisions of Public Act 89-428 had *no* connection to public safety. Nevertheless, this court invalidated that act on the ground that the single-subject rule “prohibits the inclusion of “discordant provisions that by no fair intendment can be considered as having any legitimate relation *to each*

other.” ’ [Citation.]” (Emphasis added.) *Johnson*, 176 Ill.2d at 515, 224 Ill.Dec. 1, 680 N.E.2d 1372. Likewise, in *Reedy*, each of the various provisions of Public Act 89-404 likely did *368 concern governmental matters which were the responsibility of the various county State's Attorneys. Even so, this court struck down the act, holding that “the General Assembly violates the single subject rule when it includes within one bill unrelated provisions that by no fair interpretation have any legitimate relation *to one another*.” (Emphasis added.) *Reedy*, 186 Ill.2d at 9, 237 Ill.Dec. 74, 708 N.E.2d 1114. [T]he majority effectively immunizes Public Act 89-21 from single-subject attack on the ground that each of its many provisions either increases or decreases state expenditures or revenues, or is tangentially related to a provision which does so. It is difficult to conceive of a legislative enactment which would fail to satisfy this empty test.

Applying the above-cited precedent to the provisions of Public Act 89-21, I conclude that there is no natural and logical connection which could justify the enactment of these various matters in one act. Because a majority of this court improperly retreats from its well-settled single-subject jurisprudence, and in so doing eviscerates the single-subject clause of the Illinois Constitution, I dissent.

Chief Justice FREEMAN, specially concurring:

Although I fully concur in the majority's opinion, I write separately in order to bring needed clarification to the single subject rule analysis that this court has endeavored to employ. Such guidance is necessary, in my view, in light of the dissent's characterization of this court's recent decisions in *Reedy* and *Johnson*.

[The dissent insists] that the recent jurisprudence of this court has somehow created a separate, heightened analytical step to be used in making single subject rule determinations. 187 Ill.2d at 367, 240 Ill.Dec. at 724-725, 718 N.E.2d at 205-206 (Heiple, J., dissenting, joined by Harrison, J.). That is, the dissent has taken the requirement that an act's provisions have some legitimate relation to each other to mean that all of an act's provisions must be interrelated beyond their common connection to a single subject. The dissent makes this analytical assumption and then inexplicably attributes the court's decisions in *Johnson* and *Reedy* to that very assumption. I find no support for such a stance.

****203 ***722** What may be lacking, perhaps, is a realization that the single subject rule analysis employed by the court is already two-tiered. What is apparent from our decisions in *Johnson* and *Reedy* especially is that, at some point, a court should look to see whether an act, on its face, involves a legitimate single subject. In carrying out this portion of the single subject rule analysis, the court has considered, for example, whether the stated subject of an act is so broad as to frustrate the very purpose of the single subject clause of the Illinois Constitution. See *Johnson*, 176 Ill.2d at 517-18, 224 Ill.Dec. 1, 680 N.E.2d 1372; *Reedy*, 186 Ill.2d at 12, 237 Ill.Dec. 74, 708 N.E.2d 1114. An additional component to this analysis is the separate inquiry of whether the various provisions within an act *362 all relate to the proper subject at issue. This is what has been meant by the requirement that an act's provisions have “a natural or logical connection,” or “a legitimate relation to each other.”

Indeed, this two-factor analysis formed the basis for the court's decisions in both *Johnson* and *Reedy*. In *Johnson*, it was determined that the act's subject of “public safety” was, on its face, too broad and

vague to withstand single subject rule scrutiny and that the act's provisions failed to relate to a single legitimate subject. In other words, when the purported subject of “public safety” was rejected, there was no proper subject that could reconcile the various provisions of the act in question. *Johnson*, 176 Ill.2d at 517-18, 224 Ill.Dec. 1, 680 N.E.2d 1372. Similarly, in *Reedy*, we determined that the subject of “matters involving county State's Attorneys” was not legitimate by virtue of being overbroad and that the provisions of the act failed to relate to one legitimate subject. When this court concluded in *Reedy* “that there is no ‘natural and logical connection’ that could justify the enactment of these various matters in one act,” the court was addressing the absence of a legitimate single subject that could unite the act's provisions. *Reedy*, 186 Ill.2d at 12, 237 Ill.Dec. 74, 708 N.E.2d 1114.

In the present case, it is readily apparent that all of the provisions within Public Act 89-21 are related, since they all pertain to the subject of state budget implementation. That is, the Act's provisions are interrelated and have a natural and logical connection to each other in that they share the common trait of effectuating the state budget. Additionally, the subject of state budget implementation, unlike the subjects in *Johnson* and *Reedy*, is legitimate. It is not an overbroad and vague category that attempts to unite discordant measures; rather, it is a definite subject that implicates all of the Act's provisions in a similar manner. It is for these reasons that Public Act 89-21 does not violate the single subject rule.

***363** A third level of analysis, as propounded by the dissent, is not required by the single subject clause, perhaps for the obvious reason that it would drastically restrict the legislature's ability to enact necessarily inclusive laws.

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****204 ***723** Today's decision, perhaps, serves as a reminder of the limited scope of the single subject rule. Although the rule is designed to combat the type of legislative defects found in *Johnson* and *Reedy*, the doctrine is not meant to unfairly hamper the legislature's ability to pass proper laws whose provisions happen to be multifaceted. As society becomes increasingly complex, acts whose single subjects range from criminal law, to taxation, to implementation of the state budget will necessarily address various laws and entities. Provided that those acts consist of legitimate single subjects and that their contents all have legitimate relations to those subjects, such acts fully comport with the mandate of the single subject clause of the Illinois Constitution. For these reasons, I concur in the court's judgment.