



Rep. Jonathan Carroll

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LRB100 16850 HLH 35927 a

1 AMENDMENT TO HOUSE BILL 4237

2 AMENDMENT NO. _____. Amend House Bill 4237 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by adding
5 Sections 5.886 and 6z-105 as follows:

6 (30 ILCS 105/5.886 new)

7 Sec. 5.886. The Illinois Education Excellence Fund.

8 (30 ILCS 105/6z-105 new)

9 Sec. 6z-105. The Illinois Education Excellence Fund;
10 creation.

11 (a) The Illinois Education Excellence Fund is hereby
12 created as a special fund in the State treasury. The Fund may
13 accept contributions for exclusively public education
14 purposes, as specified under Section 170 of the Internal
15 Revenue Code relating to charitable contributions and gifts.

1 All moneys in the Fund shall be used for those public education
2 purposes, subject to appropriation by the General Assembly.
3 "Public education purposes" includes, but is not limited to,
4 early childhood education, elementary and secondary education,
5 higher education, adult education, and teachers' employment
6 benefits.

7 (b) The State Treasurer shall adopt any rules necessary or
8 appropriate to administer the Fund, including rules allowing
9 the public to make monetary contributions to the Fund and
10 obtain a certification from the Treasurer for the credit
11 allowed under Section 228 of the Illinois Income Tax Act. The
12 Treasurer shall certify the contribution amount eligible for
13 credit within 45 days following receipt of the contribution and
14 shall provide a copy of the certification to the taxpayer and
15 the Department of Revenue as soon as possible after the
16 certification.

17 Section 10. The Illinois Income Tax Act is amended by
18 adding Section 228 as follows:

19 (35 ILCS 5/228 new)

20 Sec. 228. Contributions to the Illinois Education
21 Excellence Fund.

22 (a) For taxable years ending after December 31, 2017 and
23 before January 1, 2026, any individual taxpayer who makes a
24 contribution to the Illinois Education Excellence Fund is

1 entitled to a credit against the taxes imposed under
2 subsections (a) and (b) of Section 201 in an amount equal to
3 100% of the contributions made by the taxpayer to the Fund
4 during the taxable year.

5 (b) For partners, shareholders of Subchapter S
6 corporations, and owners of limited liability companies, if the
7 liability company is treated as a partnership for the purposes
8 of federal and State income taxation, there shall be allowed a
9 credit under this Section to be determined in accordance with
10 the determination of income and distributive share of income
11 under Sections 702 and 704 and Subchapter S of the Internal
12 Revenue Code.

13 (c) In no event shall a credit under this Section reduce a
14 taxpayer's liability to less than zero. If the amount of credit
15 exceeds the tax liability for the year, the excess may be
16 carried forward and applied to the tax liability for the 5
17 taxable years following the excess credit year. The tax credit
18 shall be applied to the earliest year for which there is a tax
19 liability. If there are credits for more than one year that are
20 available to offset liability, the earlier credit shall be
21 applied first.

22 (d) This Section is exempt from the provisions of Section
23 250.

24 Section 20. The Counties Code is amended by changing
25 Section 5-1005 as follows:

1 (55 ILCS 5/5-1005) (from Ch. 34, par. 5-1005)

2 Sec. 5-1005. Powers. Each county shall have power:

3 1. To purchase and hold the real and personal estate
4 necessary for the uses of the county, and to purchase and
5 hold, for the benefit of the county, real estate sold by
6 virtue of judicial proceedings in which the county is
7 plaintiff.

8 2. To sell and convey or lease any real or personal
9 estate owned by the county.

10 3. To make all contracts and do all other acts in
11 relation to the property and concerns of the county
12 necessary to the exercise of its corporate powers.

13 4. To take all necessary measures and institute
14 proceedings to enforce all laws for the prevention of
15 cruelty to animals.

16 5. To purchase and hold or lease real estate upon which
17 may be erected and maintained buildings to be utilized for
18 purposes of agricultural experiments and to purchase, hold
19 and use personal property for the care and maintenance of
20 such real estate in connection with such experimental
21 purposes.

22 6. To cause to be erected, or otherwise provided,
23 suitable buildings for, and maintain a county hospital and
24 necessary branch hospitals and/or a county sheltered care
25 home or county nursing home for the care of such sick,

1 chronically ill or infirm persons as may by law be proper
2 charges upon the county, or upon other governmental units,
3 and to provide for the management of the same. The county
4 board may establish rates to be paid by persons seeking
5 care and treatment in such hospital or home in accordance
6 with their financial ability to meet such charges, either
7 personally or through a hospital plan or hospital
8 insurance, and the rates to be paid by governmental units,
9 including the State, for the care of sick, chronically ill
10 or infirm persons admitted therein upon the request of such
11 governmental units. Any hospital maintained by a county
12 under this Section is authorized to provide any service and
13 enter into any contract or other arrangement not prohibited
14 for a hospital that is licensed under the Hospital
15 Licensing Act, incorporated under the General
16 Not-For-Profit Corporation Act, and exempt from taxation
17 under paragraph (3) of subsection (c) of Section 501 of the
18 Internal Revenue Code.

19 7. To contribute such sums of money toward erecting,
20 building, maintaining, and supporting any non-sectarian
21 public hospital located within its limits as the county
22 board of the county shall deem proper.

23 8. To purchase and hold real estate for the
24 preservation of forests, prairies and other natural areas
25 and to maintain and regulate the use thereof.

26 9. To purchase and hold real estate for the purpose of

1 preserving historical spots in the county, to restore,
2 maintain and regulate the use thereof and to donate any
3 historical spot to the State.

4 10. To appropriate funds from the county treasury to be
5 used in any manner to be determined by the board for the
6 suppression, eradication and control of tuberculosis among
7 domestic cattle in such county.

8 11. To take all necessary measures to prevent forest
9 fires and encourage the maintenance and planting of trees
10 and the preservation of forests.

11 12. To authorize the closing on Saturday mornings of
12 all offices of all county officers at the county seat of
13 each county, and to otherwise regulate and fix the days and
14 the hours of opening and closing of such offices, except
15 when the days and the hours of opening and closing of the
16 office of any county officer are otherwise fixed by law;
17 but the power herein conferred shall not apply to the
18 office of State's Attorney and the offices of judges and
19 clerks of courts and, in counties of 500,000 or more
20 population, the offices of county clerk.

21 13. To provide for the conservation, preservation and
22 propagation of insectivorous birds through the expenditure
23 of funds provided for such purpose.

24 14. To appropriate funds from the county treasury and
25 expend the same for care and treatment of tuberculosis
26 residents.

1 15. In counties having less than 1,000,000
2 inhabitants, to take all necessary or proper steps for the
3 extermination of mosquitoes, flies or other insects within
4 the county.

5 16. To install an adequate system of accounts and
6 financial records in the offices and divisions of the
7 county, suitable to the needs of the office and in
8 accordance with generally accepted principles of
9 accounting for governmental bodies, which system may
10 include such reports as the county board may determine.

11 17. To purchase and hold real estate for the
12 construction and maintenance of motor vehicle parking
13 facilities for persons using county buildings, but the
14 purchase and use of such real estate shall not be for
15 revenue producing purposes.

16 18. To acquire and hold title to real property located
17 within the county, or partly within and partly outside the
18 county by dedication, purchase, gift, legacy or lease, for
19 park and recreational purposes and to charge reasonable
20 fees for the use of or admission to any such park or
21 recreational area and to provide police protection for such
22 park or recreational area. Personnel employed to provide
23 such police protection shall be conservators of the peace
24 within such park or recreational area and shall have power
25 to make arrests on view of the offense or upon warrants for
26 violation of any of the ordinances governing such park or

1 recreational area or for any breach of the peace in the
2 same manner as the police in municipalities organized and
3 existing under the general laws of the State. All such real
4 property outside the county shall be contiguous to the
5 county and within the boundaries of the State of Illinois.

6 19. To appropriate funds from the county treasury to be
7 used to provide supportive social services designed to
8 prevent the unnecessary institutionalization of elderly
9 residents, or, for operation of, and equipment for, senior
10 citizen centers providing social services to elderly
11 residents.

12 20. To appropriate funds from the county treasury and
13 loan such funds to a county water commission created under
14 the "Water Commission Act", approved June 30, 1984, as now
15 or hereafter amended, in such amounts and upon such terms
16 as the county may determine or the county and the
17 commission may agree. The county shall not under any
18 circumstances be obligated to make such loans. The county
19 shall not be required to charge interest on any such loans.

20 21. To appropriate and expend funds from the county
21 treasury for economic development purposes, including the
22 making of grants to any other governmental entity or
23 commercial enterprise deemed necessary or desirable for
24 the promotion of economic development in the county.

25 22. To lease space on a telecommunications tower to a
26 public or private entity.

1 23. In counties having a population of 100,000 or less
2 and a public building commission organized by the county
3 seat of the county, to cause to be erected or otherwise
4 provided, and to maintain or cause to be maintained,
5 suitable facilities to house students pursuing a
6 post-secondary education at an academic institution
7 located within the county. The county may provide for the
8 management of the facilities.

9 24. For taxable years 2018 through 2025, to establish a
10 fund in the county treasury for the purpose of accepting
11 contributions from individual taxpayers for exclusively
12 public purposes, as specified under Section 170 of the
13 Internal Revenue Code relating to charitable contributions
14 and gifts. All moneys in the Fund shall be used for those
15 public purposes. The county may provide for a credit
16 against the taxpayer's property tax liability in an amount
17 equal to the amount of the contribution.

18 All contracts for the purchase of coal under this Section
19 shall be subject to the provisions of "An Act concerning the
20 use of Illinois mined coal in certain plants and institutions",
21 filed July 13, 1937, as amended.

22 (Source: P.A. 95-197, eff. 8-16-07; 95-813, eff. 1-1-09;
23 96-622, eff. 8-24-09.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law."