



Sen. John J. Cullerton

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1 AMENDMENT TO SENATE BILL 478

2 AMENDMENT NO. _____. Amend Senate Bill 478 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-185, 18-205, 18-213, and 18-214 and by adding
6 Section 18-242 as follows:

7 (35 ILCS 200/18-185)

8 (Text of Section before amendment by P.A. 99-521)

9 Sec. 18-185. Short title; definitions. This Division 5 may
10 be cited as the Property Tax Extension Limitation Law. As used
11 in this Division 5:

12 "Consumer Price Index" means the Consumer Price Index for
13 All Urban Consumers for all items published by the United
14 States Department of Labor.

15 "Extension limitation", except as otherwise provided in
16 this paragraph, means (a) the lesser of 5% or the percentage

1 increase in the Consumer Price Index during the 12-month
2 calendar year preceding the levy year or (b) the rate of
3 increase approved by voters under Section 18-205. For levy
4 years 2017 and 2018 only, for taxing districts other than the
5 City of Chicago School District #299 and qualified school
6 districts, "extension limitation" means 0% or the rate of
7 increase approved by the voters under Section 18-205. For levy
8 years 2017 and 2018, if a special purpose extension (i) made
9 for the payment of principal and interest on bonds or other
10 evidences of indebtedness issued by the taxing district or (ii)
11 made for contributions to a pension fund created under the
12 Illinois Pension Code was required to be included in a school
13 district's aggregate extension for the 2016 levy year, then the
14 extension limitation for those extensions for levy years 2017
15 and 2018 shall be (1) the lesser of 5% or the percentage
16 increase in the Consumer Price Index during the 12-month
17 calendar year preceding the levy year or (2) the rate of
18 increase approved by voters under Section 18-205. For levy
19 years 2017 and 2018, for the City of Chicago School District
20 #299 and qualified school districts that were subject to this
21 Law in the 2016 levy year, "extension limitation" means (1) the
22 lesser of 5% or the percentage increase in the Consumer Price
23 Index during the 12-month calendar year preceding the levy year
24 or (2) the rate of increase approved by voters under Section
25 18-205.

26 "Affected county" means a county of 3,000,000 or more

1 inhabitants or a county contiguous to a county of 3,000,000 or
2 more inhabitants.

3 "Taxing district" has the same meaning provided in Section
4 1-150, except as otherwise provided in this Section. For the
5 1991 through 1994 levy years only, "taxing district" includes
6 only each non-home rule taxing district having the majority of
7 its 1990 equalized assessed value within any county or counties
8 contiguous to a county with 3,000,000 or more inhabitants.
9 Beginning with the 1995 levy year, "taxing district" includes
10 only each non-home rule taxing district subject to this Law
11 before the 1995 levy year and each non-home rule taxing
12 district not subject to this Law before the 1995 levy year
13 having the majority of its 1994 equalized assessed value in an
14 affected county or counties. Beginning with the levy year in
15 which this Law becomes applicable to a taxing district as
16 provided in Section 18-213, "taxing district" also includes
17 those taxing districts made subject to this Law as provided in
18 Section 18-213. For levy years 2017 and 2018, "taxing district"
19 has the same meaning provided in Section 1-150, but does not
20 include the City of Chicago or a qualified school district that
21 was not subject to this Law in the 2016 levy year.

22 "Aggregate extension" for taxing districts to which this
23 Law applied before the 1995 levy year means, except with
24 respect to levy years 2017 and 2018, the annual corporate
25 extension for the taxing district and those special purpose
26 extensions that are made annually for the taxing district,

1 excluding special purpose extensions: (a) made for the taxing
2 district to pay interest or principal on general obligation
3 bonds that were approved by referendum; (b) made for any taxing
4 district to pay interest or principal on general obligation
5 bonds issued before October 1, 1991; (c) made for any taxing
6 district to pay interest or principal on bonds issued to refund
7 or continue to refund those bonds issued before October 1,
8 1991; (d) made for any taxing district to pay interest or
9 principal on bonds issued to refund or continue to refund bonds
10 issued after October 1, 1991 that were approved by referendum;
11 (e) made for any taxing district to pay interest or principal
12 on revenue bonds issued before October 1, 1991 for payment of
13 which a property tax levy or the full faith and credit of the
14 unit of local government is pledged; however, a tax for the
15 payment of interest or principal on those bonds shall be made
16 only after the governing body of the unit of local government
17 finds that all other sources for payment are insufficient to
18 make those payments; (f) made for payments under a building
19 commission lease when the lease payments are for the retirement
20 of bonds issued by the commission before October 1, 1991, to
21 pay for the building project; (g) made for payments due under
22 installment contracts entered into before October 1, 1991; (h)
23 made for payments of principal and interest on bonds issued
24 under the Metropolitan Water Reclamation District Act to
25 finance construction projects initiated before October 1,
26 1991; (i) made for payments of principal and interest on

1 limited bonds, as defined in Section 3 of the Local Government
2 Debt Reform Act, in an amount not to exceed the debt service
3 extension base less the amount in items (b), (c), (e), and (h)
4 of this definition for non-referendum obligations, except
5 obligations initially issued pursuant to referendum; (j) made
6 for payments of principal and interest on bonds issued under
7 Section 15 of the Local Government Debt Reform Act; (k) made by
8 a school district that participates in the Special Education
9 District of Lake County, created by special education joint
10 agreement under Section 10-22.31 of the School Code, for
11 payment of the school district's share of the amounts required
12 to be contributed by the Special Education District of Lake
13 County to the Illinois Municipal Retirement Fund under Article
14 7 of the Illinois Pension Code; the amount of any extension
15 under this item (k) shall be certified by the school district
16 to the county clerk; (l) made to fund expenses of providing
17 joint recreational programs for persons with disabilities
18 under Section 5-8 of the Park District Code or Section 11-95-14
19 of the Illinois Municipal Code; (m) made for temporary
20 relocation loan repayment purposes pursuant to Sections 2-3.77
21 and 17-2.2d of the School Code; (n) made for payment of
22 principal and interest on any bonds issued under the authority
23 of Section 17-2.2d of the School Code; (o) made for
24 contributions to a firefighter's pension fund created under
25 Article 4 of the Illinois Pension Code, to the extent of the
26 amount certified under item (5) of Section 4-134 of the

1 Illinois Pension Code; and (p) made for road purposes in the
2 first year after a township assumes the rights, powers, duties,
3 assets, property, liabilities, obligations, and
4 responsibilities of a road district abolished under the
5 provisions of Section 6-133 of the Illinois Highway Code. For
6 levy years 2017 and 2018, this definition of "aggregate
7 extension" applies to each qualified school district that was
8 subject to this definition of "aggregate extension" for the
9 2016 levy year.

10 "Aggregate extension" for the taxing districts to which
11 this Law did not apply before the 1995 levy year (except taxing
12 districts subject to this Law in accordance with Section
13 18-213) means, except with respect to levy years 2017 and 2018,
14 the annual corporate extension for the taxing district and
15 those special purpose extensions that are made annually for the
16 taxing district, excluding special purpose extensions: (a)
17 made for the taxing district to pay interest or principal on
18 general obligation bonds that were approved by referendum; (b)
19 made for any taxing district to pay interest or principal on
20 general obligation bonds issued before March 1, 1995; (c) made
21 for any taxing district to pay interest or principal on bonds
22 issued to refund or continue to refund those bonds issued
23 before March 1, 1995; (d) made for any taxing district to pay
24 interest or principal on bonds issued to refund or continue to
25 refund bonds issued after March 1, 1995 that were approved by
26 referendum; (e) made for any taxing district to pay interest or

1 principal on revenue bonds issued before March 1, 1995 for
2 payment of which a property tax levy or the full faith and
3 credit of the unit of local government is pledged; however, a
4 tax for the payment of interest or principal on those bonds
5 shall be made only after the governing body of the unit of
6 local government finds that all other sources for payment are
7 insufficient to make those payments; (f) made for payments
8 under a building commission lease when the lease payments are
9 for the retirement of bonds issued by the commission before
10 March 1, 1995 to pay for the building project; (g) made for
11 payments due under installment contracts entered into before
12 March 1, 1995; (h) made for payments of principal and interest
13 on bonds issued under the Metropolitan Water Reclamation
14 District Act to finance construction projects initiated before
15 October 1, 1991; (h-4) made for stormwater management purposes
16 by the Metropolitan Water Reclamation District of Greater
17 Chicago under Section 12 of the Metropolitan Water Reclamation
18 District Act; (i) made for payments of principal and interest
19 on limited bonds, as defined in Section 3 of the Local
20 Government Debt Reform Act, in an amount not to exceed the debt
21 service extension base less the amount in items (b), (c), and
22 (e) of this definition for non-referendum obligations, except
23 obligations initially issued pursuant to referendum and bonds
24 described in subsection (h) of this definition; (j) made for
25 payments of principal and interest on bonds issued under
26 Section 15 of the Local Government Debt Reform Act; (k) made

1 for payments of principal and interest on bonds authorized by
2 Public Act 88-503 and issued under Section 20a of the Chicago
3 Park District Act for aquarium or museum projects; (l) made for
4 payments of principal and interest on bonds authorized by
5 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
6 21.2 of the Cook County Forest Preserve District Act, (ii)
7 issued under Section 42 of the Cook County Forest Preserve
8 District Act for zoological park projects, or (iii) issued
9 under Section 44.1 of the Cook County Forest Preserve District
10 Act for botanical gardens projects; (m) made pursuant to
11 Section 34-53.5 of the School Code, whether levied annually or
12 not; (n) made to fund expenses of providing joint recreational
13 programs for persons with disabilities under Section 5-8 of the
14 Park District Code or Section 11-95-14 of the Illinois
15 Municipal Code; (o) made by the Chicago Park District for
16 recreational programs for persons with disabilities under
17 subsection (c) of Section 7.06 of the Chicago Park District
18 Act; (p) made for contributions to a firefighter's pension fund
19 created under Article 4 of the Illinois Pension Code, to the
20 extent of the amount certified under item (5) of Section 4-134
21 of the Illinois Pension Code; and (q) made by Ford Heights
22 School District 169 under Section 17-9.02 of the School Code.
23 Notwithstanding the provisions of this amendatory Act of the
24 100th General Assembly, for the 2017 and 2018 levy years, this
25 definition of "aggregate extension" applies to the City of
26 Chicago School District #299 and each qualified school district

1 that was subject to this definition of "aggregate extension"
2 for the 2016 levy year.

3 "Aggregate extension" for all taxing districts to which
4 this Law applies in accordance with Section 18-213, except for
5 those taxing districts subject to paragraph (2) of subsection
6 (e) of Section 18-213, means, except with respect to levy years
7 2017 and 2018, the annual corporate extension for the taxing
8 district and those special purpose extensions that are made
9 annually for the taxing district, excluding special purpose
10 extensions: (a) made for the taxing district to pay interest or
11 principal on general obligation bonds that were approved by
12 referendum; (b) made for any taxing district to pay interest or
13 principal on general obligation bonds issued before the date on
14 which the referendum making this Law applicable to the taxing
15 district is held; (c) made for any taxing district to pay
16 interest or principal on bonds issued to refund or continue to
17 refund those bonds issued before the date on which the
18 referendum making this Law applicable to the taxing district is
19 held; (d) made for any taxing district to pay interest or
20 principal on bonds issued to refund or continue to refund bonds
21 issued after the date on which the referendum making this Law
22 applicable to the taxing district is held if the bonds were
23 approved by referendum after the date on which the referendum
24 making this Law applicable to the taxing district is held; (e)
25 made for any taxing district to pay interest or principal on
26 revenue bonds issued before the date on which the referendum

1 making this Law applicable to the taxing district is held for
2 payment of which a property tax levy or the full faith and
3 credit of the unit of local government is pledged; however, a
4 tax for the payment of interest or principal on those bonds
5 shall be made only after the governing body of the unit of
6 local government finds that all other sources for payment are
7 insufficient to make those payments; (f) made for payments
8 under a building commission lease when the lease payments are
9 for the retirement of bonds issued by the commission before the
10 date on which the referendum making this Law applicable to the
11 taxing district is held to pay for the building project; (g)
12 made for payments due under installment contracts entered into
13 before the date on which the referendum making this Law
14 applicable to the taxing district is held; (h) made for
15 payments of principal and interest on limited bonds, as defined
16 in Section 3 of the Local Government Debt Reform Act, in an
17 amount not to exceed the debt service extension base less the
18 amount in items (b), (c), and (e) of this definition for
19 non-referendum obligations, except obligations initially
20 issued pursuant to referendum; (i) made for payments of
21 principal and interest on bonds issued under Section 15 of the
22 Local Government Debt Reform Act; (j) made for a qualified
23 airport authority to pay interest or principal on general
24 obligation bonds issued for the purpose of paying obligations
25 due under, or financing airport facilities required to be
26 acquired, constructed, installed or equipped pursuant to,

1 contracts entered into before March 1, 1996 (but not including
2 any amendments to such a contract taking effect on or after
3 that date); (k) made to fund expenses of providing joint
4 recreational programs for persons with disabilities under
5 Section 5-8 of the Park District Code or Section 11-95-14 of
6 the Illinois Municipal Code; (l) made for contributions to a
7 firefighter's pension fund created under Article 4 of the
8 Illinois Pension Code, to the extent of the amount certified
9 under item (5) of Section 4-134 of the Illinois Pension Code;
10 and (m) made for the taxing district to pay interest or
11 principal on general obligation bonds issued pursuant to
12 Section 19-3.10 of the School Code. For levy years 2017 and
13 2018, this definition of "aggregate extension" applies to each
14 qualified school district that was subject to this definition
15 of "aggregate extension" for the 2016 levy year.

16 "Aggregate extension" for all taxing districts to which
17 this Law applies in accordance with paragraph (2) of subsection
18 (e) of Section 18-213 means, except with respect to levy years
19 2017 and 2018, the annual corporate extension for the taxing
20 district and those special purpose extensions that are made
21 annually for the taxing district, excluding special purpose
22 extensions: (a) made for the taxing district to pay interest or
23 principal on general obligation bonds that were approved by
24 referendum; (b) made for any taxing district to pay interest or
25 principal on general obligation bonds issued before the
26 effective date of this amendatory Act of 1997; (c) made for any

1 taxing district to pay interest or principal on bonds issued to
2 refund or continue to refund those bonds issued before the
3 effective date of this amendatory Act of 1997; (d) made for any
4 taxing district to pay interest or principal on bonds issued to
5 refund or continue to refund bonds issued after the effective
6 date of this amendatory Act of 1997 if the bonds were approved
7 by referendum after the effective date of this amendatory Act
8 of 1997; (e) made for any taxing district to pay interest or
9 principal on revenue bonds issued before the effective date of
10 this amendatory Act of 1997 for payment of which a property tax
11 levy or the full faith and credit of the unit of local
12 government is pledged; however, a tax for the payment of
13 interest or principal on those bonds shall be made only after
14 the governing body of the unit of local government finds that
15 all other sources for payment are insufficient to make those
16 payments; (f) made for payments under a building commission
17 lease when the lease payments are for the retirement of bonds
18 issued by the commission before the effective date of this
19 amendatory Act of 1997 to pay for the building project; (g)
20 made for payments due under installment contracts entered into
21 before the effective date of this amendatory Act of 1997; (h)
22 made for payments of principal and interest on limited bonds,
23 as defined in Section 3 of the Local Government Debt Reform
24 Act, in an amount not to exceed the debt service extension base
25 less the amount in items (b), (c), and (e) of this definition
26 for non-referendum obligations, except obligations initially

1 issued pursuant to referendum; (i) made for payments of
2 principal and interest on bonds issued under Section 15 of the
3 Local Government Debt Reform Act; (j) made for a qualified
4 airport authority to pay interest or principal on general
5 obligation bonds issued for the purpose of paying obligations
6 due under, or financing airport facilities required to be
7 acquired, constructed, installed or equipped pursuant to,
8 contracts entered into before March 1, 1996 (but not including
9 any amendments to such a contract taking effect on or after
10 that date); (k) made to fund expenses of providing joint
11 recreational programs for persons with disabilities under
12 Section 5-8 of the Park District Code or Section 11-95-14 of
13 the Illinois Municipal Code; and (l) made for contributions to
14 a firefighter's pension fund created under Article 4 of the
15 Illinois Pension Code, to the extent of the amount certified
16 under item (5) of Section 4-134 of the Illinois Pension Code.
17 For levy years 2017 and 2018, this definition of "aggregate
18 extension" applies to each qualified school district that was
19 subject to this definition of "aggregate extension" for the
20 2016 levy year.

21 "Aggregate extension", except with respect to the City of
22 Chicago School District #299 or a qualified school district,
23 for levy years 2017 and 2018, means the annual corporate
24 extension for the taxing district and those special purpose
25 extensions that are made annually for the taxing district,
26 excluding special purpose extensions: (a) made for the payment

1 of principal and interest on bonds or other evidences of
2 indebtedness issued by the taxing district; or (b) made for
3 contributions to a pension fund created under the Illinois
4 Pension Code. Notwithstanding the provisions of this
5 definition of "aggregate extension", if a special purpose
6 extension (i) made for the payment of principal and interest on
7 bonds or other evidences of indebtedness issued by the taxing
8 district or (ii) made for contributions to a pension fund
9 created under the Illinois Pension Code was required to be
10 included in a taxing district's aggregate extension for the
11 2016 levy year, then that special purpose extension is also
12 included in the taxing district's aggregate extension for levy
13 years 2017 and 2018; provided that the extension limitation for
14 those extensions for levy years 2017 and 2018 shall be (1) the
15 lesser of 5% or the percentage increase in the Consumer Price
16 Index during the 12-month calendar year preceding the levy year
17 or (2) the rate of increase approved by voters under Section
18 18-205.

19 "Debt service extension base" means an amount equal to that
20 portion of the extension for a taxing district for the 1994
21 levy year, or for those taxing districts subject to this Law in
22 accordance with Section 18-213, except for those subject to
23 paragraph (2) of subsection (e) of Section 18-213, for the levy
24 year in which the referendum making this Law applicable to the
25 taxing district is held, or for those taxing districts subject
26 to this Law in accordance with paragraph (2) of subsection (e)

1 of Section 18-213 for the 1996 levy year, or for those school
2 districts that become subject to this Law as a result of this
3 amendatory Act of the 100th General Assembly for the 2016 levy
4 year, constituting an extension for payment of principal and
5 interest on bonds issued by the taxing district without
6 referendum, but not including excluded non-referendum bonds.
7 For park districts (i) that were first subject to this Law in
8 1991 or 1995 and (ii) whose extension for the 1994 levy year
9 for the payment of principal and interest on bonds issued by
10 the park district without referendum (but not including
11 excluded non-referendum bonds) was less than 51% of the amount
12 for the 1991 levy year constituting an extension for payment of
13 principal and interest on bonds issued by the park district
14 without referendum (but not including excluded non-referendum
15 bonds), "debt service extension base" means an amount equal to
16 that portion of the extension for the 1991 levy year
17 constituting an extension for payment of principal and interest
18 on bonds issued by the park district without referendum (but
19 not including excluded non-referendum bonds). A debt service
20 extension base established or increased at any time pursuant to
21 any provision of this Law, except Section 18-212, shall be
22 increased each year commencing with the later of (i) the 2009
23 levy year or (ii) the first levy year in which this Law becomes
24 applicable to the taxing district, by the lesser of 5% or the
25 percentage increase in the Consumer Price Index during the
26 12-month calendar year preceding the levy year. The debt

1 service extension base may be established or increased as
2 provided under Section 18-212. "Excluded non-referendum bonds"
3 means (i) bonds authorized by Public Act 88-503 and issued
4 under Section 20a of the Chicago Park District Act for aquarium
5 and museum projects; (ii) bonds issued under Section 15 of the
6 Local Government Debt Reform Act; or (iii) refunding
7 obligations issued to refund or to continue to refund
8 obligations initially issued pursuant to referendum.

9 "Special purpose extensions" include, but are not limited
10 to, extensions for levies made on an annual basis for
11 unemployment and workers' compensation, self-insurance,
12 contributions to pension plans, and extensions made pursuant to
13 Section 6-601 of the Illinois Highway Code for a road
14 district's permanent road fund whether levied annually or not.
15 The extension for a special service area is not included in the
16 aggregate extension.

17 "Aggregate extension base" means the taxing district's
18 last preceding aggregate extension as adjusted under Sections
19 18-135, 18-215, and 18-230. An adjustment under Section 18-135
20 shall be made for the 2007 levy year and all subsequent levy
21 years whenever one or more counties within which a taxing
22 district is located (i) used estimated valuations or rates when
23 extending taxes in the taxing district for the last preceding
24 levy year that resulted in the over or under extension of
25 taxes, or (ii) increased or decreased the tax extension for the
26 last preceding levy year as required by Section 18-135(c).

1 Whenever an adjustment is required under Section 18-135, the
2 aggregate extension base of the taxing district shall be equal
3 to the amount that the aggregate extension of the taxing
4 district would have been for the last preceding levy year if
5 either or both (i) actual, rather than estimated, valuations or
6 rates had been used to calculate the extension of taxes for the
7 last levy year, or (ii) the tax extension for the last
8 preceding levy year had not been adjusted as required by
9 subsection (c) of Section 18-135. In the case of a home rule
10 taxing district, the aggregate extension base for 2017 shall
11 not include any amounts included in that taxing district's
12 annual corporate extension for the 2016 levy year and expended
13 for (i) the payment of principal and interest on bonds or other
14 evidences of indebtedness issued by the home rule unit or (ii)
15 contributions to a pension fund created under the Illinois
16 Pension Code, and any special purpose extensions made by a home
17 rule unit for those purposes in levy year 2017 or 2018 are not
18 included in the district's aggregate extension and shall not be
19 subject to the limitations of this Law.

20 Notwithstanding any other provision of law, for levy year
21 2012, the aggregate extension base for West Northfield School
22 District No. 31 in Cook County shall be \$12,654,592.

23 "Levy year" has the same meaning as "year" under Section
24 1-155.

25 "New property" means (i) the assessed value, after final
26 board of review or board of appeals action, of new improvements

1 or additions to existing improvements on any parcel of real
2 property that increase the assessed value of that real property
3 during the levy year multiplied by the equalization factor
4 issued by the Department under Section 17-30, (ii) the assessed
5 value, after final board of review or board of appeals action,
6 of real property not exempt from real estate taxation, which
7 real property was exempt from real estate taxation for any
8 portion of the immediately preceding levy year, multiplied by
9 the equalization factor issued by the Department under Section
10 17-30, including the assessed value, upon final stabilization
11 of occupancy after new construction is complete, of any real
12 property located within the boundaries of an otherwise or
13 previously exempt military reservation that is intended for
14 residential use and owned by or leased to a private corporation
15 or other entity, (iii) in counties that classify in accordance
16 with Section 4 of Article IX of the Illinois Constitution, an
17 incentive property's additional assessed value resulting from
18 a scheduled increase in the level of assessment as applied to
19 the first year final board of review market value, and (iv) any
20 increase in assessed value due to oil or gas production from an
21 oil or gas well required to be permitted under the Hydraulic
22 Fracturing Regulatory Act that was not produced in or accounted
23 for during the previous levy year. In addition, the county
24 clerk in a county containing a population of 3,000,000 or more
25 shall include in the 1997 recovered tax increment value for any
26 school district, any recovered tax increment value that was

1 applicable to the 1995 tax year calculations.

2 "Qualified airport authority" means an airport authority
3 organized under the Airport Authorities Act and located in a
4 county bordering on the State of Wisconsin and having a
5 population in excess of 200,000 and not greater than 500,000.

6 "Recovered tax increment value" means, except as otherwise
7 provided in this paragraph, the amount of the current year's
8 equalized assessed value, in the first year after a
9 municipality terminates the designation of an area as a
10 redevelopment project area previously established under the
11 Tax Increment Allocation Development Act in the Illinois
12 Municipal Code, previously established under the Industrial
13 Jobs Recovery Law in the Illinois Municipal Code, previously
14 established under the Economic Development Project Area Tax
15 Increment Act of 1995, or previously established under the
16 Economic Development Area Tax Increment Allocation Act, of each
17 taxable lot, block, tract, or parcel of real property in the
18 redevelopment project area over and above the initial equalized
19 assessed value of each property in the redevelopment project
20 area. For the taxes which are extended for the 1997 levy year,
21 the recovered tax increment value for a non-home rule taxing
22 district that first became subject to this Law for the 1995
23 levy year because a majority of its 1994 equalized assessed
24 value was in an affected county or counties shall be increased
25 if a municipality terminated the designation of an area in 1993
26 as a redevelopment project area previously established under

1 the Tax Increment Allocation Development Act in the Illinois
2 Municipal Code, previously established under the Industrial
3 Jobs Recovery Law in the Illinois Municipal Code, or previously
4 established under the Economic Development Area Tax Increment
5 Allocation Act, by an amount equal to the 1994 equalized
6 assessed value of each taxable lot, block, tract, or parcel of
7 real property in the redevelopment project area over and above
8 the initial equalized assessed value of each property in the
9 redevelopment project area. In the first year after a
10 municipality removes a taxable lot, block, tract, or parcel of
11 real property from a redevelopment project area established
12 under the Tax Increment Allocation Development Act in the
13 Illinois Municipal Code, the Industrial Jobs Recovery Law in
14 the Illinois Municipal Code, or the Economic Development Area
15 Tax Increment Allocation Act, "recovered tax increment value"
16 means the amount of the current year's equalized assessed value
17 of each taxable lot, block, tract, or parcel of real property
18 removed from the redevelopment project area over and above the
19 initial equalized assessed value of that real property before
20 removal from the redevelopment project area.

21 Except as otherwise provided in this Section, "limiting
22 rate" means a fraction the numerator of which is the last
23 preceding aggregate extension base times an amount equal to one
24 plus the extension limitation defined in this Section and the
25 denominator of which is the current year's equalized assessed
26 value of all real property in the territory under the

1 jurisdiction of the taxing district during the prior levy year.
2 For those taxing districts that reduced their aggregate
3 extension for the last preceding levy year, the highest
4 aggregate extension in any of the last 3 preceding levy years
5 shall be used for the purpose of computing the limiting rate.
6 The denominator shall not include new property or the recovered
7 tax increment value. If a new rate, a rate decrease, or a
8 limiting rate increase has been approved at an election held
9 after March 21, 2006, then (i) the otherwise applicable
10 limiting rate shall be increased by the amount of the new rate
11 or shall be reduced by the amount of the rate decrease, as the
12 case may be, or (ii) in the case of a limiting rate increase,
13 the limiting rate shall be equal to the rate set forth in the
14 proposition approved by the voters for each of the years
15 specified in the proposition, after which the limiting rate of
16 the taxing district shall be calculated as otherwise provided.
17 In the case of a taxing district that obtained referendum
18 approval for an increased limiting rate on March 20, 2012, the
19 limiting rate for tax year 2012 shall be the rate that
20 generates the approximate total amount of taxes extendable for
21 that tax year, as set forth in the proposition approved by the
22 voters; this rate shall be the final rate applied by the county
23 clerk for the aggregate of all capped funds of the district for
24 tax year 2012.

25 "Qualified school district" means, for levy years 2017 and
26 2018, a school district that has been granted a financial

1 hardship exemption from this amendatory Act of the 100th
2 General Assembly by the State Superintendent of Education; to
3 be eligible for such an exemption, one or more of the following
4 criteria must apply:

5 (1) the district meets the conditions described in
6 subsection (a) of Section 1A-8 of the School Code or in
7 paragraph (3) or (5) of subsection (b) of Section 1A-8 of
8 the School Code; to determine if a school district meets
9 this criteria, the State Superintendent of Education may
10 require a school district, including any district subject
11 to Article 34A of this Code, to share financial information
12 relevant to a proper investigation of the district's
13 financial condition;

14 (2) the equalized assessed valuation used in
15 calculating the district's general State aid claim under
16 Section 18-8.05 of the School Code, or the district's
17 evidence-based funding claim under Section 18-8.15 of the
18 School Code, as applicable, for the year in which the
19 district is applying has decreased by 10% or more compared
20 to equalized assessed valuation used for such calculations
21 in the previous school year;

22 (3) the average daily attendance used in calculating
23 the district's general State aid claim, under Section
24 18-8.05 of the School Code, or the district's
25 evidence-based funding claim under Section 18-8.15 of the
26 School Code, as applicable, for the year in which the

1 district is applying has decreased by 5% or more compared
2 to the average daily attendance used for such calculations
3 in the previous school year;

4 (4) fifty percent or more of the pupils enrolled in the
5 district qualify for free or reduced lunch;

6 (5) twenty percent or more of the pupils enrolled in
7 the district have an individualized education plan (IEP);
8 or

9 (6) the district is a Tier 1 district, as defined in
10 subparagraph (A) of subsection (g) of Section 18-8.15 of
11 the School Code.

12 After independently verifying that a district meets one or
13 more of the criteria set forth in items (1) through (6), the
14 State Superintendent shall notify the appropriate taxing
15 authorities that the district is to be exempt from the
16 provisions of this amendatory Act of the 100th General Assembly
17 for the next appropriate levy year. The exemption shall be for
18 a period of one levy year. School districts may reapply on an
19 annual basis to be exempt from the provisions of this
20 amendatory Act of the 100th General Assembly.

21 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
22 eff. 7-27-15.)

23 (Text of Section after amendment by P.A. 99-521)

24 Sec. 18-185. Short title; definitions. This Division 5 may
25 be cited as the Property Tax Extension Limitation Law. As used

1 in this Division 5:

2 "Consumer Price Index" means the Consumer Price Index for
3 All Urban Consumers for all items published by the United
4 States Department of Labor.

5 "Extension limitation", except as otherwise provided in
6 this paragraph, means (a) the lesser of 5% or the percentage
7 increase in the Consumer Price Index during the 12-month
8 calendar year preceding the levy year or (b) the rate of
9 increase approved by voters under Section 18-205. For levy
10 years 2017 and 2018 only, for taxing districts other than the
11 City of Chicago School District #299 and qualified school
12 districts, "extension limitation" means 0% or the rate of
13 increase approved by the voters under Section 18-205. For levy
14 years 2017 and 2018, if a special purpose extension (i) made
15 for the payment of principal and interest on bonds or other
16 evidences of indebtedness issued by the taxing district or (ii)
17 made for contributions to a pension fund created under the
18 Illinois Pension Code was required to be included in a school
19 district's aggregate extension for the 2016 levy year, then the
20 extension limitation for those extensions for levy years 2017
21 and 2018 shall be (1) the lesser of 5% or the percentage
22 increase in the Consumer Price Index during the 12-month
23 calendar year preceding the levy year or (2) the rate of
24 increase approved by voters under Section 18-205. For levy
25 years 2017 and 2018, for the City of Chicago School District
26 #299 and qualified school districts that were subject to this

1 Law in the 2016 levy year, "extension limitation" means (1) the
2 lesser of 5% or the percentage increase in the Consumer Price
3 Index during the 12-month calendar year preceding the levy year
4 or (2) the rate of increase approved by voters under Section
5 18-205.

6 "Affected county" means a county of 3,000,000 or more
7 inhabitants or a county contiguous to a county of 3,000,000 or
8 more inhabitants.

9 "Taxing district" has the same meaning provided in Section
10 1-150, except as otherwise provided in this Section. For the
11 1991 through 1994 levy years only, "taxing district" includes
12 only each non-home rule taxing district having the majority of
13 its 1990 equalized assessed value within any county or counties
14 contiguous to a county with 3,000,000 or more inhabitants.
15 Beginning with the 1995 levy year, "taxing district" includes
16 only each non-home rule taxing district subject to this Law
17 before the 1995 levy year and each non-home rule taxing
18 district not subject to this Law before the 1995 levy year
19 having the majority of its 1994 equalized assessed value in an
20 affected county or counties. Beginning with the levy year in
21 which this Law becomes applicable to a taxing district as
22 provided in Section 18-213, "taxing district" also includes
23 those taxing districts made subject to this Law as provided in
24 Section 18-213. For levy years 2017 and 2018, "taxing district"
25 has the same meaning provided in Section 1-150, but does not
26 include the City of Chicago or a qualified school district that

1 was not subject to this Law in the 2016 levy year.

2 "Aggregate extension" for taxing districts to which this
3 Law applied before the 1995 levy year means, except with
4 respect to levy years 2017 and 2018, the annual corporate
5 extension for the taxing district and those special purpose
6 extensions that are made annually for the taxing district,
7 excluding special purpose extensions: (a) made for the taxing
8 district to pay interest or principal on general obligation
9 bonds that were approved by referendum; (b) made for any taxing
10 district to pay interest or principal on general obligation
11 bonds issued before October 1, 1991; (c) made for any taxing
12 district to pay interest or principal on bonds issued to refund
13 or continue to refund those bonds issued before October 1,
14 1991; (d) made for any taxing district to pay interest or
15 principal on bonds issued to refund or continue to refund bonds
16 issued after October 1, 1991 that were approved by referendum;
17 (e) made for any taxing district to pay interest or principal
18 on revenue bonds issued before October 1, 1991 for payment of
19 which a property tax levy or the full faith and credit of the
20 unit of local government is pledged; however, a tax for the
21 payment of interest or principal on those bonds shall be made
22 only after the governing body of the unit of local government
23 finds that all other sources for payment are insufficient to
24 make those payments; (f) made for payments under a building
25 commission lease when the lease payments are for the retirement
26 of bonds issued by the commission before October 1, 1991, to

1 pay for the building project; (g) made for payments due under
2 installment contracts entered into before October 1, 1991; (h)
3 made for payments of principal and interest on bonds issued
4 under the Metropolitan Water Reclamation District Act to
5 finance construction projects initiated before October 1,
6 1991; (i) made for payments of principal and interest on
7 limited bonds, as defined in Section 3 of the Local Government
8 Debt Reform Act, in an amount not to exceed the debt service
9 extension base less the amount in items (b), (c), (e), and (h)
10 of this definition for non-referendum obligations, except
11 obligations initially issued pursuant to referendum; (j) made
12 for payments of principal and interest on bonds issued under
13 Section 15 of the Local Government Debt Reform Act; (k) made by
14 a school district that participates in the Special Education
15 District of Lake County, created by special education joint
16 agreement under Section 10-22.31 of the School Code, for
17 payment of the school district's share of the amounts required
18 to be contributed by the Special Education District of Lake
19 County to the Illinois Municipal Retirement Fund under Article
20 7 of the Illinois Pension Code; the amount of any extension
21 under this item (k) shall be certified by the school district
22 to the county clerk; (l) made to fund expenses of providing
23 joint recreational programs for persons with disabilities
24 under Section 5-8 of the Park District Code or Section 11-95-14
25 of the Illinois Municipal Code; (m) made for temporary
26 relocation loan repayment purposes pursuant to Sections 2-3.77

1 and 17-2.2d of the School Code; (n) made for payment of
2 principal and interest on any bonds issued under the authority
3 of Section 17-2.2d of the School Code; (o) made for
4 contributions to a firefighter's pension fund created under
5 Article 4 of the Illinois Pension Code, to the extent of the
6 amount certified under item (5) of Section 4-134 of the
7 Illinois Pension Code; and (p) made for road purposes in the
8 first year after a township assumes the rights, powers, duties,
9 assets, property, liabilities, obligations, and
10 responsibilities of a road district abolished under the
11 provisions of Section 6-133 of the Illinois Highway Code. For
12 levy years 2017 and 2018, this definition of "aggregate
13 extension" applies to each qualified school district that was
14 subject to this definition of "aggregate extension" for the
15 2016 levy year.

16 "Aggregate extension" for the taxing districts to which
17 this Law did not apply before the 1995 levy year (except taxing
18 districts subject to this Law in accordance with Section
19 18-213) means, except with respect to levy years 2017 and 2018,
20 the annual corporate extension for the taxing district and
21 those special purpose extensions that are made annually for the
22 taxing district, excluding special purpose extensions: (a)
23 made for the taxing district to pay interest or principal on
24 general obligation bonds that were approved by referendum; (b)
25 made for any taxing district to pay interest or principal on
26 general obligation bonds issued before March 1, 1995; (c) made

1 for any taxing district to pay interest or principal on bonds
2 issued to refund or continue to refund those bonds issued
3 before March 1, 1995; (d) made for any taxing district to pay
4 interest or principal on bonds issued to refund or continue to
5 refund bonds issued after March 1, 1995 that were approved by
6 referendum; (e) made for any taxing district to pay interest or
7 principal on revenue bonds issued before March 1, 1995 for
8 payment of which a property tax levy or the full faith and
9 credit of the unit of local government is pledged; however, a
10 tax for the payment of interest or principal on those bonds
11 shall be made only after the governing body of the unit of
12 local government finds that all other sources for payment are
13 insufficient to make those payments; (f) made for payments
14 under a building commission lease when the lease payments are
15 for the retirement of bonds issued by the commission before
16 March 1, 1995 to pay for the building project; (g) made for
17 payments due under installment contracts entered into before
18 March 1, 1995; (h) made for payments of principal and interest
19 on bonds issued under the Metropolitan Water Reclamation
20 District Act to finance construction projects initiated before
21 October 1, 1991; (h-4) made for stormwater management purposes
22 by the Metropolitan Water Reclamation District of Greater
23 Chicago under Section 12 of the Metropolitan Water Reclamation
24 District Act; (i) made for payments of principal and interest
25 on limited bonds, as defined in Section 3 of the Local
26 Government Debt Reform Act, in an amount not to exceed the debt

1 service extension base less the amount in items (b), (c), and
2 (e) of this definition for non-referendum obligations, except
3 obligations initially issued pursuant to referendum and bonds
4 described in subsection (h) of this definition; (j) made for
5 payments of principal and interest on bonds issued under
6 Section 15 of the Local Government Debt Reform Act; (k) made
7 for payments of principal and interest on bonds authorized by
8 Public Act 88-503 and issued under Section 20a of the Chicago
9 Park District Act for aquarium or museum projects; (l) made for
10 payments of principal and interest on bonds authorized by
11 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
12 21.2 of the Cook County Forest Preserve District Act, (ii)
13 issued under Section 42 of the Cook County Forest Preserve
14 District Act for zoological park projects, or (iii) issued
15 under Section 44.1 of the Cook County Forest Preserve District
16 Act for botanical gardens projects; (m) made pursuant to
17 Section 34-53.5 of the School Code, whether levied annually or
18 not; (n) made to fund expenses of providing joint recreational
19 programs for persons with disabilities under Section 5-8 of the
20 Park District Code or Section 11-95-14 of the Illinois
21 Municipal Code; (o) made by the Chicago Park District for
22 recreational programs for persons with disabilities under
23 subsection (c) of Section 7.06 of the Chicago Park District
24 Act; (p) made for contributions to a firefighter's pension fund
25 created under Article 4 of the Illinois Pension Code, to the
26 extent of the amount certified under item (5) of Section 4-134

1 of the Illinois Pension Code; (q) made by Ford Heights School
2 District 169 under Section 17-9.02 of the School Code; and (r)
3 made for the purpose of making employer contributions to the
4 Public School Teachers' Pension and Retirement Fund of Chicago
5 under Section 34-53 of the School Code. Notwithstanding the
6 provisions of this amendatory Act of the 100th General
7 Assembly, for levy years 2017 and 2018, this definition of
8 "aggregate extension" applies to the City of Chicago School
9 District #299 and each qualified school district that was
10 subject to this definition of "aggregate extension" for the
11 2016 levy year.

12 "Aggregate extension" for all taxing districts to which
13 this Law applies in accordance with Section 18-213, except for
14 those taxing districts subject to paragraph (2) of subsection
15 (e) of Section 18-213, means, except with respect to levy years
16 2017 and 2018, the annual corporate extension for the taxing
17 district and those special purpose extensions that are made
18 annually for the taxing district, excluding special purpose
19 extensions: (a) made for the taxing district to pay interest or
20 principal on general obligation bonds that were approved by
21 referendum; (b) made for any taxing district to pay interest or
22 principal on general obligation bonds issued before the date on
23 which the referendum making this Law applicable to the taxing
24 district is held; (c) made for any taxing district to pay
25 interest or principal on bonds issued to refund or continue to
26 refund those bonds issued before the date on which the

1 referendum making this Law applicable to the taxing district is
2 held; (d) made for any taxing district to pay interest or
3 principal on bonds issued to refund or continue to refund bonds
4 issued after the date on which the referendum making this Law
5 applicable to the taxing district is held if the bonds were
6 approved by referendum after the date on which the referendum
7 making this Law applicable to the taxing district is held; (e)
8 made for any taxing district to pay interest or principal on
9 revenue bonds issued before the date on which the referendum
10 making this Law applicable to the taxing district is held for
11 payment of which a property tax levy or the full faith and
12 credit of the unit of local government is pledged; however, a
13 tax for the payment of interest or principal on those bonds
14 shall be made only after the governing body of the unit of
15 local government finds that all other sources for payment are
16 insufficient to make those payments; (f) made for payments
17 under a building commission lease when the lease payments are
18 for the retirement of bonds issued by the commission before the
19 date on which the referendum making this Law applicable to the
20 taxing district is held to pay for the building project; (g)
21 made for payments due under installment contracts entered into
22 before the date on which the referendum making this Law
23 applicable to the taxing district is held; (h) made for
24 payments of principal and interest on limited bonds, as defined
25 in Section 3 of the Local Government Debt Reform Act, in an
26 amount not to exceed the debt service extension base less the

1 amount in items (b), (c), and (e) of this definition for
2 non-referendum obligations, except obligations initially
3 issued pursuant to referendum; (i) made for payments of
4 principal and interest on bonds issued under Section 15 of the
5 Local Government Debt Reform Act; (j) made for a qualified
6 airport authority to pay interest or principal on general
7 obligation bonds issued for the purpose of paying obligations
8 due under, or financing airport facilities required to be
9 acquired, constructed, installed or equipped pursuant to,
10 contracts entered into before March 1, 1996 (but not including
11 any amendments to such a contract taking effect on or after
12 that date); (k) made to fund expenses of providing joint
13 recreational programs for persons with disabilities under
14 Section 5-8 of the Park District Code or Section 11-95-14 of
15 the Illinois Municipal Code; (l) made for contributions to a
16 firefighter's pension fund created under Article 4 of the
17 Illinois Pension Code, to the extent of the amount certified
18 under item (5) of Section 4-134 of the Illinois Pension Code;
19 and (m) made for the taxing district to pay interest or
20 principal on general obligation bonds issued pursuant to
21 Section 19-3.10 of the School Code. For levy years 2017 and
22 2018, this definition of "aggregate extension" applies to each
23 qualified school district that was subject to this definition
24 of "aggregate extension" for the 2016 levy year.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with paragraph (2) of subsection

1 (e) of Section 18-213 means, except with respect to levy years
2 2017 and 2018, the annual corporate extension for the taxing
3 district and those special purpose extensions that are made
4 annually for the taxing district, excluding special purpose
5 extensions: (a) made for the taxing district to pay interest or
6 principal on general obligation bonds that were approved by
7 referendum; (b) made for any taxing district to pay interest or
8 principal on general obligation bonds issued before the
9 effective date of this amendatory Act of 1997; (c) made for any
10 taxing district to pay interest or principal on bonds issued to
11 refund or continue to refund those bonds issued before the
12 effective date of this amendatory Act of 1997; (d) made for any
13 taxing district to pay interest or principal on bonds issued to
14 refund or continue to refund bonds issued after the effective
15 date of this amendatory Act of 1997 if the bonds were approved
16 by referendum after the effective date of this amendatory Act
17 of 1997; (e) made for any taxing district to pay interest or
18 principal on revenue bonds issued before the effective date of
19 this amendatory Act of 1997 for payment of which a property tax
20 levy or the full faith and credit of the unit of local
21 government is pledged; however, a tax for the payment of
22 interest or principal on those bonds shall be made only after
23 the governing body of the unit of local government finds that
24 all other sources for payment are insufficient to make those
25 payments; (f) made for payments under a building commission
26 lease when the lease payments are for the retirement of bonds

1 issued by the commission before the effective date of this
2 amendatory Act of 1997 to pay for the building project; (g)
3 made for payments due under installment contracts entered into
4 before the effective date of this amendatory Act of 1997; (h)
5 made for payments of principal and interest on limited bonds,
6 as defined in Section 3 of the Local Government Debt Reform
7 Act, in an amount not to exceed the debt service extension base
8 less the amount in items (b), (c), and (e) of this definition
9 for non-referendum obligations, except obligations initially
10 issued pursuant to referendum; (i) made for payments of
11 principal and interest on bonds issued under Section 15 of the
12 Local Government Debt Reform Act; (j) made for a qualified
13 airport authority to pay interest or principal on general
14 obligation bonds issued for the purpose of paying obligations
15 due under, or financing airport facilities required to be
16 acquired, constructed, installed or equipped pursuant to,
17 contracts entered into before March 1, 1996 (but not including
18 any amendments to such a contract taking effect on or after
19 that date); (k) made to fund expenses of providing joint
20 recreational programs for persons with disabilities under
21 Section 5-8 of the Park District Code or Section 11-95-14 of
22 the Illinois Municipal Code; and (l) made for contributions to
23 a firefighter's pension fund created under Article 4 of the
24 Illinois Pension Code, to the extent of the amount certified
25 under item (5) of Section 4-134 of the Illinois Pension Code.
26 For levy years 2017 and 2018, this definition of "aggregate

1 extension" applies to each qualified school district that was
2 subject to this definition of "aggregate extension" for the
3 2016 levy year.

4 "Aggregate extension", except with respect to the City of
5 Chicago School District #299 or a qualified school district,
6 for levy years 2017 and 2018, means the annual corporate
7 extension for the taxing district and those special purpose
8 extensions that are made annually for the taxing district,
9 excluding special purpose extensions: (a) made for the payment
10 of principal and interest on bonds or other evidences of
11 indebtedness issued by the taxing district; or (b) made for
12 contributions to a pension fund created under the Illinois
13 Pension Code. Notwithstanding the provisions of this
14 definition of "aggregate extension", if a special purpose
15 extension (i) made for the payment of principal and interest on
16 bonds or other evidences of indebtedness issued by the taxing
17 district or (ii) made for contributions to a pension fund
18 created under the Illinois Pension Code was required to be
19 included in a taxing district's aggregate extension for the
20 2016 levy year, then that special purpose extension is also
21 included in the taxing district's aggregate extension for levy
22 years 2017 and 2018; provided that the extension limitation for
23 those extensions for levy years 2017 and 2018 shall be (1) the
24 lesser of 5% or the percentage increase in the Consumer Price
25 Index during the 12-month calendar year preceding the levy year
26 or (2) the rate of increase approved by voters under Section

1 18-205.

2 "Debt service extension base" means an amount equal to that
3 portion of the extension for a taxing district for the 1994
4 levy year, or for those taxing districts subject to this Law in
5 accordance with Section 18-213, except for those subject to
6 paragraph (2) of subsection (e) of Section 18-213, for the levy
7 year in which the referendum making this Law applicable to the
8 taxing district is held, or for those taxing districts subject
9 to this Law in accordance with paragraph (2) of subsection (e)
10 of Section 18-213 for the 1996 levy year, or for those taxing
11 districts that become subject to this Law as a result of this
12 amendatory Act of the 100th General Assembly for the 2016 levy
13 year, constituting an extension for payment of principal and
14 interest on bonds issued by the taxing district without
15 referendum, but not including excluded non-referendum bonds.
16 For park districts (i) that were first subject to this Law in
17 1991 or 1995 and (ii) whose extension for the 1994 levy year
18 for the payment of principal and interest on bonds issued by
19 the park district without referendum (but not including
20 excluded non-referendum bonds) was less than 51% of the amount
21 for the 1991 levy year constituting an extension for payment of
22 principal and interest on bonds issued by the park district
23 without referendum (but not including excluded non-referendum
24 bonds), "debt service extension base" means an amount equal to
25 that portion of the extension for the 1991 levy year
26 constituting an extension for payment of principal and interest

1 on bonds issued by the park district without referendum (but
2 not including excluded non-referendum bonds). A debt service
3 extension base established or increased at any time pursuant to
4 any provision of this Law, except Section 18-212, shall be
5 increased each year commencing with the later of (i) the 2009
6 levy year or (ii) the first levy year in which this Law becomes
7 applicable to the taxing district, by the lesser of 5% or the
8 percentage increase in the Consumer Price Index during the
9 12-month calendar year preceding the levy year. The debt
10 service extension base may be established or increased as
11 provided under Section 18-212. "Excluded non-referendum bonds"
12 means (i) bonds authorized by Public Act 88-503 and issued
13 under Section 20a of the Chicago Park District Act for aquarium
14 and museum projects; (ii) bonds issued under Section 15 of the
15 Local Government Debt Reform Act; or (iii) refunding
16 obligations issued to refund or to continue to refund
17 obligations initially issued pursuant to referendum.

18 "Special purpose extensions" include, but are not limited
19 to, extensions for levies made on an annual basis for
20 unemployment and workers' compensation, self-insurance,
21 contributions to pension plans, and extensions made pursuant to
22 Section 6-601 of the Illinois Highway Code for a road
23 district's permanent road fund whether levied annually or not.
24 The extension for a special service area is not included in the
25 aggregate extension.

26 "Aggregate extension base" means the taxing district's

1 last preceding aggregate extension as adjusted under Sections
2 18-135, 18-215, and 18-230. An adjustment under Section 18-135
3 shall be made for the 2007 levy year and all subsequent levy
4 years whenever one or more counties within which a taxing
5 district is located (i) used estimated valuations or rates when
6 extending taxes in the taxing district for the last preceding
7 levy year that resulted in the over or under extension of
8 taxes, or (ii) increased or decreased the tax extension for the
9 last preceding levy year as required by Section 18-135(c).
10 Whenever an adjustment is required under Section 18-135, the
11 aggregate extension base of the taxing district shall be equal
12 to the amount that the aggregate extension of the taxing
13 district would have been for the last preceding levy year if
14 either or both (i) actual, rather than estimated, valuations or
15 rates had been used to calculate the extension of taxes for the
16 last levy year, or (ii) the tax extension for the last
17 preceding levy year had not been adjusted as required by
18 subsection (c) of Section 18-135. In the case of a home rule
19 taxing district, the aggregate extension base for 2017 shall
20 not include any amounts included in that taxing district's
21 annual corporate extension for the 2016 levy year and expended
22 for (i) the payment of principal and interest on bonds or other
23 evidences of indebtedness issued by the home rule unit or (ii)
24 contributions to a pension fund created under the Illinois
25 Pension Code, and any special purpose extensions made by a home
26 rule unit for those purposes in levy year 2017 or 2018 are not

1 included in the district's aggregate extension and shall not be
2 subject to the limitations of this Law.

3 Notwithstanding any other provision of law, for levy year
4 2012, the aggregate extension base for West Northfield School
5 District No. 31 in Cook County shall be \$12,654,592.

6 "Levy year" has the same meaning as "year" under Section
7 1-155.

8 "New property" means (i) the assessed value, after final
9 board of review or board of appeals action, of new improvements
10 or additions to existing improvements on any parcel of real
11 property that increase the assessed value of that real property
12 during the levy year multiplied by the equalization factor
13 issued by the Department under Section 17-30, (ii) the assessed
14 value, after final board of review or board of appeals action,
15 of real property not exempt from real estate taxation, which
16 real property was exempt from real estate taxation for any
17 portion of the immediately preceding levy year, multiplied by
18 the equalization factor issued by the Department under Section
19 17-30, including the assessed value, upon final stabilization
20 of occupancy after new construction is complete, of any real
21 property located within the boundaries of an otherwise or
22 previously exempt military reservation that is intended for
23 residential use and owned by or leased to a private corporation
24 or other entity, (iii) in counties that classify in accordance
25 with Section 4 of Article IX of the Illinois Constitution, an
26 incentive property's additional assessed value resulting from

1 a scheduled increase in the level of assessment as applied to
2 the first year final board of review market value, and (iv) any
3 increase in assessed value due to oil or gas production from an
4 oil or gas well required to be permitted under the Hydraulic
5 Fracturing Regulatory Act that was not produced in or accounted
6 for during the previous levy year. In addition, the county
7 clerk in a county containing a population of 3,000,000 or more
8 shall include in the 1997 recovered tax increment value for any
9 school district, any recovered tax increment value that was
10 applicable to the 1995 tax year calculations.

11 "Qualified airport authority" means an airport authority
12 organized under the Airport Authorities Act and located in a
13 county bordering on the State of Wisconsin and having a
14 population in excess of 200,000 and not greater than 500,000.

15 "Recovered tax increment value" means, except as otherwise
16 provided in this paragraph, the amount of the current year's
17 equalized assessed value, in the first year after a
18 municipality terminates the designation of an area as a
19 redevelopment project area previously established under the
20 Tax Increment Allocation Development Act in the Illinois
21 Municipal Code, previously established under the Industrial
22 Jobs Recovery Law in the Illinois Municipal Code, previously
23 established under the Economic Development Project Area Tax
24 Increment Act of 1995, or previously established under the
25 Economic Development Area Tax Increment Allocation Act, of each
26 taxable lot, block, tract, or parcel of real property in the

1 redevelopment project area over and above the initial equalized
2 assessed value of each property in the redevelopment project
3 area. For the taxes which are extended for the 1997 levy year,
4 the recovered tax increment value for a non-home rule taxing
5 district that first became subject to this Law for the 1995
6 levy year because a majority of its 1994 equalized assessed
7 value was in an affected county or counties shall be increased
8 if a municipality terminated the designation of an area in 1993
9 as a redevelopment project area previously established under
10 the Tax Increment Allocation Development Act in the Illinois
11 Municipal Code, previously established under the Industrial
12 Jobs Recovery Law in the Illinois Municipal Code, or previously
13 established under the Economic Development Area Tax Increment
14 Allocation Act, by an amount equal to the 1994 equalized
15 assessed value of each taxable lot, block, tract, or parcel of
16 real property in the redevelopment project area over and above
17 the initial equalized assessed value of each property in the
18 redevelopment project area. In the first year after a
19 municipality removes a taxable lot, block, tract, or parcel of
20 real property from a redevelopment project area established
21 under the Tax Increment Allocation Development Act in the
22 Illinois Municipal Code, the Industrial Jobs Recovery Law in
23 the Illinois Municipal Code, or the Economic Development Area
24 Tax Increment Allocation Act, "recovered tax increment value"
25 means the amount of the current year's equalized assessed value
26 of each taxable lot, block, tract, or parcel of real property

1 removed from the redevelopment project area over and above the
2 initial equalized assessed value of that real property before
3 removal from the redevelopment project area.

4 Except as otherwise provided in this Section, "limiting
5 rate" means a fraction the numerator of which is the last
6 preceding aggregate extension base times an amount equal to one
7 plus the extension limitation defined in this Section and the
8 denominator of which is the current year's equalized assessed
9 value of all real property in the territory under the
10 jurisdiction of the taxing district during the prior levy year.
11 For those taxing districts that reduced their aggregate
12 extension for the last preceding levy year, the highest
13 aggregate extension in any of the last 3 preceding levy years
14 shall be used for the purpose of computing the limiting rate.
15 The denominator shall not include new property or the recovered
16 tax increment value. If a new rate, a rate decrease, or a
17 limiting rate increase has been approved at an election held
18 after March 21, 2006, then (i) the otherwise applicable
19 limiting rate shall be increased by the amount of the new rate
20 or shall be reduced by the amount of the rate decrease, as the
21 case may be, or (ii) in the case of a limiting rate increase,
22 the limiting rate shall be equal to the rate set forth in the
23 proposition approved by the voters for each of the years
24 specified in the proposition, after which the limiting rate of
25 the taxing district shall be calculated as otherwise provided.
26 In the case of a taxing district that obtained referendum

1 approval for an increased limiting rate on March 20, 2012, the
2 limiting rate for tax year 2012 shall be the rate that
3 generates the approximate total amount of taxes extendable for
4 that tax year, as set forth in the proposition approved by the
5 voters; this rate shall be the final rate applied by the county
6 clerk for the aggregate of all capped funds of the district for
7 tax year 2012.

8 "Qualified school district" means, for levy years 2017 and
9 2018, a school district that has been granted a financial
10 hardship exemption from this amendatory Act of the 100th
11 General Assembly by the State Superintendent of Education; to
12 be eligible for such an exemption, one or more of the following
13 criteria must apply:

14 (1) the district meets the conditions described in
15 subsection (a) of Section 1A-8 of the School Code or in
16 paragraph (3) or (5) of subsection (b) of Section 1A-8 of
17 the School Code; to determine if a school district meets
18 this criteria, the State Superintendent of Education may
19 require a school district, including any district subject
20 to Article 34A of this Code, to share financial information
21 relevant to a proper investigation of the district's
22 financial condition;

23 (2) the equalized assessed valuation used in
24 calculating the district's general State aid claim under
25 Section 18-8.05 of the School Code, or the district's
26 evidence-based funding claim under Section 18-8.15 of the

1 School Code, as applicable, for the year in which the
2 district is applying has decreased by 10% or more compared
3 to equalized assessed valuation used for such calculations
4 in the previous school year;

5 (3) the average daily attendance used in calculating
6 the district's general State aid claim, under Section
7 18-8.05 of the School Code, or the district's
8 evidence-based funding claim under Section 18-8.15 of the
9 School Code, as applicable, for the year in which the
10 district is applying has decreased by 5% or more compared
11 to the average daily attendance used for such calculations
12 in the previous school year;

13 (4) fifty percent or more of the pupils enrolled in the
14 district qualify for free or reduced lunch;

15 (5) twenty percent or more of the pupils enrolled in
16 the district have an individualized education plan (IEP);
17 or

18 (6) the district is a Tier 1 district, as defined in
19 subparagraph (A) of subsection (g) of Section 18-8.15 of
20 the School Code.

21 After independently verifying that a district meets one or
22 more of the criteria set forth in items (1) through (6), the
23 State Superintendent shall notify the appropriate taxing
24 authorities that the district is to be exempt from the
25 provisions of this amendatory Act of the 100th General Assembly
26 for the next appropriate levy year. The exemption shall be for

1 a period of one levy year. School districts may reapply on an
2 annual basis to be exempt from the provisions of this
3 amendatory Act of the 100th General Assembly.

4 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,
5 eff. 7-27-15; 99-521, eff. 6-1-17.)

6 (35 ILCS 200/18-205)

7 Sec. 18-205. Referendum to increase the extension
8 limitation.

9 (a) A taxing district is limited to an extension limitation
10 as defined in Section 18-185 of 5% or the percentage increase
11 in the Consumer Price Index during the 12-month calendar year
12 preceding the levy year, whichever is less. A taxing district
13 may increase its extension limitation for one or more levy
14 years if that taxing district holds a referendum before the
15 levy date for the first levy year at which a majority of voters
16 voting on the issue approves adoption of a higher extension
17 limitation. Referenda shall be conducted at a regularly
18 scheduled election in accordance with the Election Code.

19 (b) The question shall be presented in substantially the
20 following manner ~~for all elections held after March 21, 2006:~~

21 Shall the extension limitation under the Property Tax
22 Extension Limitation Law for (insert the legal name,
23 number, if any, and county or counties of the taxing
24 district and geographic or other common name by which a
25 school or community college district is known and referred

1 to), Illinois, be increased from (applicable extension
2 limitation set forth in Section 18-185) ~~the lesser of 5% or~~
3 ~~the percentage increase in the Consumer Price Index over~~
4 ~~the prior levy year~~ to (insert the percentage of the
5 proposed increase)% per year for (insert each levy year for
6 which the increased extension limitation will apply)?

7 (c) The votes must be recorded as "Yes" or "No".

8 If a majority of voters voting on the issue approves the
9 adoption of the increase, the increase shall be applicable for
10 each levy year specified.

11 (d) The ballot for any question submitted pursuant to this
12 Section shall have printed thereon, but not as a part of the
13 question submitted, only the following supplemental
14 information (which shall be supplied to the election authority
15 by the taxing district) in substantially the following form:

16 (1) For the (insert the first levy year for which the
17 increased extension limitation will be applicable) levy
18 year the approximate amount of the additional tax
19 extendable against property containing a single family
20 residence and having a fair market value at the time of the
21 referendum of \$100,000 is estimated to be \$....

22 (2) Based upon an average annual percentage increase
23 (or decrease) in the market value of such property of ...%
24 (insert percentage equal to the average annual percentage
25 increase or decrease for the prior 3 levy years, at the
26 time the submission of the question is initiated by the

1 taxing district, in the amount of (A) the equalized
2 assessed value of the taxable property in the taxing
3 district less (B) the new property included in the
4 equalized assessed value), the approximate amount of the
5 additional tax extendable against such property for the ...
6 levy year is estimated to be \$... and for the ... levy year
7 is estimated to be \$....

8 Paragraph (2) shall be included only if the increased
9 extension limitation will be applicable for more than one year
10 and shall list each levy year for which the increased extension
11 limitation will be applicable. The additional tax shown for
12 each levy year shall be the approximate dollar amount of the
13 increase over the amount of the most recently completed
14 extension at the time the submission of the question is
15 initiated by the taxing district. The approximate amount of the
16 additional tax extendable shown in paragraphs (1) and (2) shall
17 be calculated by multiplying \$100,000 (the fair market value of
18 the property without regard to any property tax exemptions) by
19 (i) the percentage level of assessment prescribed for that
20 property by statute, or by ordinance of the county board in
21 counties that classify property for purposes of taxation in
22 accordance with Section 4 of Article IX of the Illinois
23 Constitution; (ii) the most recent final equalization factor
24 certified to the county clerk by the Department of Revenue at
25 the time the taxing district initiates the submission of the
26 proposition to the electors; (iii) the last known aggregate

1 extension base of the taxing district at the time the
2 submission of the question is initiated by the taxing district;
3 and (iv) the difference between the percentage increase
4 proposed in the question and the otherwise applicable extension
5 limitation under Section 18-185 ~~the lesser of 5% or the~~
6 ~~percentage increase in the Consumer Price Index for the prior~~
7 ~~levy year (or an estimate of the percentage increase for the~~
8 ~~prior levy year if the increase is unavailable at the time the~~
9 ~~submission of the question is initiated by the taxing~~
10 ~~district);~~ and dividing the result by the last known equalized
11 assessed value of the taxing district at the time the
12 submission of the question is initiated by the taxing district.
13 This amendatory Act of the 97th General Assembly is intended to
14 clarify the existing requirements of this Section, and shall
15 not be construed to validate any prior non-compliant referendum
16 language. Any notice required to be published in connection
17 with the submission of the question shall also contain this
18 supplemental information and shall not contain any other
19 supplemental information. Any error, miscalculation, or
20 inaccuracy in computing any amount set forth on the ballot or
21 in the notice that is not deliberate shall not invalidate or
22 affect the validity of any proposition approved. Notice of the
23 referendum shall be published and posted as otherwise required
24 by law, and the submission of the question shall be initiated
25 as provided by law.

26 (Source: P.A. 97-1087, eff. 8-24-12.)

1 (35 ILCS 200/18-213)

2 Sec. 18-213. Referenda on applicability of the Property Tax
3 Extension Limitation Law.

4 (a) The provisions of this Section do not apply to a taxing
5 district subject to this Law because a majority of its 1990
6 equalized assessed value is in a county or counties contiguous
7 to a county of 3,000,000 or more inhabitants, or because a
8 majority of its 1994 equalized assessed value is in an affected
9 county and the taxing district was not subject to this Law
10 before the 1995 levy year.

11 (b) The county board of a county that is not subject to
12 this Law may, by ordinance or resolution, submit to the voters
13 of the county the question of whether to make all non-home rule
14 taxing districts that have all or a portion of their equalized
15 assessed valuation situated in the county subject to this Law
16 in the manner set forth in this Section.

17 For purposes of this Section only:

18 "Taxing district" has the same meaning provided in Section
19 1-150.

20 "Equalized assessed valuation" means the equalized
21 assessed valuation for a taxing district for the immediately
22 preceding levy year.

23 (c) The ordinance or resolution shall request the
24 submission of the proposition at any election, except a
25 consolidated primary election, for the purpose of voting for or

1 against making the Property Tax Extension Limitation Law
2 applicable to all non-home rule taxing districts that have all
3 or a portion of their equalized assessed valuation situated in
4 the county.

5 The question shall be placed on a separate ballot and shall
6 be in substantially the following form:

7 Shall the Property Tax Extension Limitation Law (35
8 ILCS 200/18-185 through 18-245), which limits annual
9 property tax extension increases, apply to non-home rule
10 taxing districts with all or a portion of their equalized
11 assessed valuation located in (name of county)?

12 Votes on the question shall be recorded as "yes" or "no".

13 (d) The county clerk shall order the proposition submitted
14 to the electors of the county at the election specified in the
15 ordinance or resolution. If part of the county is under the
16 jurisdiction of a board or boards of election commissioners,
17 the county clerk shall submit a certified copy of the ordinance
18 or resolution to each board of election commissioners, which
19 shall order the proposition submitted to the electors of the
20 taxing district within its jurisdiction at the election
21 specified in the ordinance or resolution.

22 (e) (1) With respect to taxing districts having all of
23 their equalized assessed valuation located in the county,
24 if a majority of the votes cast on the proposition are in
25 favor of the proposition, then this Law becomes applicable
26 to the taxing district beginning on January 1 of the year

1 following the date of the referendum.

2 (2) With respect to taxing districts that meet all the
3 following conditions this Law shall become applicable to
4 the taxing district beginning on January 1, 1997. The
5 districts to which this paragraph (2) is applicable

6 (A) do not have all of their equalized assessed
7 valuation located in a single county,

8 (B) have equalized assessed valuation in an
9 affected county,

10 (C) meet the condition that each county, other than
11 an affected county, in which any of the equalized
12 assessed valuation of the taxing district is located
13 has held a referendum under this Section at any
14 election, except a consolidated primary election, held
15 prior to the effective date of this amendatory Act of
16 1997, and

17 (D) have a majority of the district's equalized
18 assessed valuation located in one or more counties in
19 each of which the voters have approved a referendum
20 under this Section prior to the effective date of this
21 amendatory Act of 1997. For purposes of this Section,
22 in determining whether a majority of the equalized
23 assessed valuation of the taxing district is located in
24 one or more counties in which the voters have approved
25 a referendum under this Section, the equalized
26 assessed valuation of the taxing district in any

1 affected county shall be included with the equalized
2 assessed value of the taxing district in counties in
3 which the voters have approved the referendum.

4 (3) With respect to taxing districts that do not have
5 all of their equalized assessed valuation located in a
6 single county and to which paragraph (2) of subsection (e)
7 is not applicable, if each county other than an affected
8 county in which any of the equalized assessed valuation of
9 the taxing district is located has held a referendum under
10 this Section at any election, except a consolidated primary
11 election, held in any year and if a majority of the
12 equalized assessed valuation of the taxing district is
13 located in one or more counties that have each approved a
14 referendum under this Section, then this Law shall become
15 applicable to the taxing district on January 1 of the year
16 following the year in which the last referendum in a county
17 in which the taxing district has any equalized assessed
18 valuation is held. For the purposes of this Law, the last
19 referendum shall be deemed to be the referendum making this
20 Law applicable to the taxing district. For purposes of this
21 Section, in determining whether a majority of the equalized
22 assessed valuation of the taxing district is located in one
23 or more counties that have approved a referendum under this
24 Section, the equalized assessed valuation of the taxing
25 district in any affected county shall be included with the
26 equalized assessed value of the taxing district in counties

1 that have approved the referendum.

2 (f) Immediately after a referendum is held under this
3 Section, the county clerk of the county holding the referendum
4 shall give notice of the referendum having been held and its
5 results to all taxing districts that have all or a portion of
6 their equalized assessed valuation located in the county, the
7 county clerk of any other county in which any of the equalized
8 assessed valuation of any taxing district is located, and the
9 Department of Revenue. After the last referendum affecting a
10 multi-county taxing district is held, the Department of Revenue
11 shall determine whether the taxing district is subject to this
12 Law and, if so, shall notify the taxing district and the county
13 clerks of all of the counties in which a portion of the
14 equalized assessed valuation of the taxing district is located
15 that, beginning the following January 1, the taxing district is
16 subject to this Law. For each taxing district subject to
17 paragraph (2) of subsection (e) of this Section, the Department
18 of Revenue shall notify the taxing district and the county
19 clerks of all of the counties in which a portion of the
20 equalized assessed valuation of the taxing district is located
21 that, beginning January 1, 1997, the taxing district is subject
22 to this Law.

23 (g) Referenda held under this Section shall be conducted in
24 accordance with the Election Code.

25 (h) Notwithstanding any other provision of law, no
26 referenda may be held under this Section with respect to levy

1 years 2017 and 2018.

2 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

3 (35 ILCS 200/18-214)

4 Sec. 18-214. Referenda on removal of the applicability of
5 the Property Tax Extension Limitation Law to non-home rule
6 taxing districts.

7 (a) The provisions of this Section do not apply to a taxing
8 district that is subject to this Law because a majority of its
9 1990 equalized assessed value is in a county or counties
10 contiguous to a county of 3,000,000 or more inhabitants, or
11 because a majority of its 1994 equalized assessed value is in
12 an affected county and the taxing district was not subject to
13 this Law before the 1995 levy year.

14 (b) For purposes of this Section only:

15 "Taxing district" means any non-home rule taxing district
16 that became subject to this Law under Section 18-213 of this
17 Law.

18 "Equalized assessed valuation" means the equalized
19 assessed valuation for a taxing district for the immediately
20 preceding levy year.

21 (c) The county board of a county that became subject to
22 this Law by a referendum approved by the voters of the county
23 under Section 18-213 may, by ordinance or resolution, in the
24 manner set forth in this Section, submit to the voters of the
25 county the question of whether this Law applies to all non-home

1 rule taxing districts that have all or a portion of their
2 equalized assessed valuation situated in the county in the
3 manner set forth in this Section.

4 (d) The ordinance or resolution shall request the
5 submission of the proposition at any election, except a
6 consolidated primary election, for the purpose of voting for or
7 against the continued application of the Property Tax Extension
8 Limitation Law to all non-home rule taxing districts that have
9 all or a portion of their equalized assessed valuation situated
10 in the county.

11 The question shall be placed on a separate ballot and shall
12 be in substantially the following form:

13 Shall the Property Tax Extension Limitation Law (35
14 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits
15 annual property tax extension increases, apply to non-home
16 rule taxing districts with all or a portion of their
17 equalized assessed valuation located in (name of county)?
18 Votes on the question shall be recorded as "yes" or "no".

19 (e) The county clerk shall order the proposition submitted
20 to the electors of the county at the election specified in the
21 ordinance or resolution. If part of the county is under the
22 jurisdiction of a board or boards of election commissioners,
23 the county clerk shall submit a certified copy of the ordinance
24 or resolution to each board of election commissioners, which
25 shall order the proposition submitted to the electors of the
26 taxing district within its jurisdiction at the election

1 specified in the ordinance or resolution.

2 (f) With respect to taxing districts having all of their
3 equalized assessed valuation located in one county, if a
4 majority of the votes cast on the proposition are against the
5 proposition, then this Law shall not apply to the taxing
6 district beginning on January 1 of the year following the date
7 of the referendum.

8 (g) With respect to taxing districts that do not have all
9 of their equalized assessed valuation located in a single
10 county, if both of the following conditions are met, then this
11 Law shall no longer apply to the taxing district beginning on
12 January 1 of the year following the date of the referendum.

13 (1) Each county in which the district has any equalized
14 assessed valuation must either, (i) have held a referendum
15 under this Section, (ii) be an affected county, or (iii)
16 have held a referendum under Section 18-213 at which the
17 voters rejected the proposition at the most recent election
18 at which the question was on the ballot in the county.

19 (2) The majority of the equalized assessed valuation of
20 the taxing district, other than any equalized assessed
21 valuation in an affected county, is in one or more counties
22 in which the voters rejected the proposition. For purposes
23 of this Section, in determining whether a majority of the
24 equalized assessed valuation of the taxing district is
25 located in one or more counties in which the voters have
26 rejected the proposition under this Section, the equalized

1 assessed valuation of any taxing district in a county which
2 has held a referendum under Section 18-213 at which the
3 voters rejected that proposition, at the most recent
4 election at which the question was on the ballot in the
5 county, will be included with the equalized assessed value
6 of the taxing district in counties in which the voters have
7 rejected the referendum held under this Section.

8 (h) Immediately after a referendum is held under this
9 Section, the county clerk of the county holding the referendum
10 shall give notice of the referendum having been held and its
11 results to all taxing districts that have all or a portion of
12 their equalized assessed valuation located in the county, the
13 county clerk of any other county in which any of the equalized
14 assessed valuation of any such taxing district is located, and
15 the Department of Revenue. After the last referendum affecting
16 a multi-county taxing district is held, the Department of
17 Revenue shall determine whether the taxing district is no
18 longer subject to this Law and, if the taxing district is no
19 longer subject to this Law, the Department of Revenue shall
20 notify the taxing district and the county clerks of all of the
21 counties in which a portion of the equalized assessed valuation
22 of the taxing district is located that, beginning on January 1
23 of the year following the date of the last referendum, the
24 taxing district is no longer subject to this Law.

25 (i) Notwithstanding any other provision of law, no
26 referenda may be held under this Section with respect to levy

1 years 2017 and 2018.

2 (Source: P.A. 89-718, eff. 3-7-97.)

3 (35 ILCS 200/18-242 new)

4 Sec. 18-242. Home rule. This Division 5 is a limitation,
5 under subsection (g) of Section 6 of Article VII of the
6 Illinois Constitution, on the power of home rule units to tax.

7 Section 10. The School Code is amended by changing Sections
8 2-3.25g, 10-22.34c, 27-6, 27-7, and 27-24.2 and by adding
9 Section 22-62 as follows:

10 (105 ILCS 5/2-3.25g) (from Ch. 122, par. 2-3.25g)

11 Sec. 2-3.25g. Waiver or modification of mandates within the
12 School Code and administrative rules and regulations.

13 (a) In this Section:

14 "Board" means a school board or the governing board or
15 administrative district, as the case may be, for a joint
16 agreement.

17 "Eligible applicant" means a school district, joint
18 agreement made up of school districts, or regional
19 superintendent of schools on behalf of schools and programs
20 operated by the regional office of education.

21 "Implementation date" has the meaning set forth in
22 Section 24A-2.5 of this Code.

23 "State Board" means the State Board of Education.

1 (b) Notwithstanding any other provisions of this School
2 Code or any other law of this State to the contrary, eligible
3 applicants may petition the State Board of Education for the
4 waiver or modification of the mandates of this School Code or
5 of the administrative rules and regulations promulgated by the
6 State Board of Education. Waivers or modifications of
7 administrative rules and regulations and modifications of
8 mandates of this School Code may be requested when an eligible
9 applicant demonstrates that it can address the intent of the
10 rule or mandate in a more effective, efficient, or economical
11 manner or when necessary to stimulate innovation or improve
12 student performance. Waivers of mandates of the School Code may
13 be requested when the waivers are necessary to stimulate
14 innovation or improve student performance. Waivers may not be
15 requested from laws, rules, and regulations pertaining to
16 special education, teacher educator licensure, teacher tenure
17 and seniority, or Section 5-2.1 of this Code or from compliance
18 with the No Child Left Behind Act of 2001 (Public Law 107-110).
19 Eligible applicants may not seek a waiver or seek a
20 modification of a mandate regarding the requirements for (i)
21 student performance data to be a significant factor in teacher
22 or principal evaluations or (ii) teachers and principals to be
23 rated using the 4 categories of "excellent", "proficient",
24 "needs improvement", or "unsatisfactory". On September 1,
25 2014, any previously authorized waiver or modification from
26 such requirements shall terminate.

1 (c) Eligible applicants, as a matter of inherent managerial
2 policy, and any Independent Authority established under
3 Section 2-3.25f-5 of this Code may submit an application for a
4 waiver or modification authorized under this Section. Each
5 application must include a written request by the eligible
6 applicant or Independent Authority and must demonstrate that
7 the intent of the mandate can be addressed in a more effective,
8 efficient, or economical manner or be based upon a specific
9 plan for improved student performance and school improvement.
10 Any eligible applicant requesting a waiver or modification for
11 the reason that intent of the mandate can be addressed in a
12 more economical manner shall include in the application a
13 fiscal analysis showing current expenditures on the mandate and
14 projected savings resulting from the waiver or modification.
15 Applications and plans developed by eligible applicants must be
16 approved by the board or regional superintendent of schools
17 applying on behalf of schools or programs operated by the
18 regional office of education following a public hearing on the
19 application and plan and the opportunity for the board or
20 regional superintendent to hear testimony from staff directly
21 involved in its implementation, parents, and students. The time
22 period for such testimony shall be separate from the time
23 period established by the eligible applicant for public comment
24 on other matters. If the applicant is a school district or
25 joint agreement requesting a waiver or modification of Section
26 27-6 of this Code, the public hearing shall be held on a day

1 other than the day on which a regular meeting of the board is
2 held.

3 (c-5) If the applicant is a school district, then the
4 district shall post information that sets forth the time, date,
5 place, and general subject matter of the public hearing on its
6 Internet website at least 14 days prior to the hearing. If the
7 district is requesting to increase the fee charged for driver
8 education authorized pursuant to Section 27-24.2 of this Code,
9 the website information shall include the proposed amount of
10 the fee the district will request. All school districts must
11 publish a notice of the public hearing at least 7 days prior to
12 the hearing in a newspaper of general circulation within the
13 school district that sets forth the time, date, place, and
14 general subject matter of the hearing. Districts requesting to
15 increase the fee charged for driver education shall include in
16 the published notice the proposed amount of the fee the
17 district will request. If the applicant is a joint agreement or
18 regional superintendent, then the joint agreement or regional
19 superintendent shall post information that sets forth the time,
20 date, place, and general subject matter of the public hearing
21 on its Internet website at least 14 days prior to the hearing.
22 If the joint agreement or regional superintendent is requesting
23 to increase the fee charged for driver education authorized
24 pursuant to Section 27-24.2 of this Code, the website
25 information shall include the proposed amount of the fee the
26 applicant will request. All joint agreements and regional

1 superintendents must publish a notice of the public hearing at
2 least 7 days prior to the hearing in a newspaper of general
3 circulation in each school district that is a member of the
4 joint agreement or that is served by the educational service
5 region that sets forth the time, date, place, and general
6 subject matter of the hearing, provided that a notice appearing
7 in a newspaper generally circulated in more than one school
8 district shall be deemed to fulfill this requirement with
9 respect to all of the affected districts. Joint agreements or
10 regional superintendents requesting to increase the fee
11 charged for driver education shall include in the published
12 notice the proposed amount of the fee the applicant will
13 request. The eligible applicant must notify in writing the
14 affected exclusive collective bargaining agent and those State
15 legislators representing the eligible applicant's territory of
16 its intent to seek approval of a waiver or modification and of
17 the hearing to be held to take testimony from staff. The
18 affected exclusive collective bargaining agents shall be
19 notified of such public hearing at least 7 days prior to the
20 date of the hearing and shall be allowed to attend such public
21 hearing. The eligible applicant shall attest to compliance with
22 all of the notification and procedural requirements set forth
23 in this Section.

24 (d) A request for a waiver or modification of
25 administrative rules and regulations or for a modification of
26 mandates contained in this School Code shall be submitted to

1 the State Board of Education within 15 days after approval by
2 the board or regional superintendent of schools. The
3 application as submitted to the State Board of Education shall
4 include a description of the public hearing. ~~Except with~~
5 ~~respect to contracting for adaptive driver education, an~~
6 ~~eligible applicant wishing to request a modification or waiver~~
7 ~~of administrative rules of the State Board of Education~~
8 ~~regarding contracting with a commercial driver training school~~
9 ~~to provide the course of study authorized under Section 27-24.2~~
10 ~~of this Code must provide evidence with its application that~~
11 ~~the commercial driver training school with which it will~~
12 ~~contract holds a license issued by the Secretary of State under~~
13 ~~Article IV of Chapter 6 of the Illinois Vehicle Code and that~~
14 ~~each instructor employed by the commercial driver training~~
15 ~~school to provide instruction to students served by the school~~
16 ~~district holds a valid teaching certificate or teaching~~
17 ~~license, as applicable, issued under the requirements of this~~
18 ~~Code and rules of the State Board of Education. Such evidence~~
19 ~~must include, but need not be limited to, a list of each~~
20 ~~instructor assigned to teach students served by the school~~
21 ~~district, which list shall include the instructor's name,~~
22 ~~personal identification number as required by the State Board~~
23 ~~of Education, birth date, and driver's license number. If the~~
24 ~~modification or waiver is granted, then the eligible applicant~~
25 ~~shall notify the State Board of Education of any changes in the~~
26 ~~personnel providing instruction within 15 calendar days after~~

1 ~~an instructor leaves the program or a new instructor is hired.~~
2 ~~Such notification shall include the instructor's name,~~
3 ~~personal identification number as required by the State Board~~
4 ~~of Education, birth date, and driver's license number. If a~~
5 ~~school district maintains an Internet website, then the~~
6 ~~district shall post a copy of the final contract between the~~
7 ~~district and the commercial driver training school on the~~
8 ~~district's Internet website. If no Internet website exists,~~
9 ~~then the district shall make available the contract upon~~
10 ~~request. A record of all materials in relation to the~~
11 ~~application for contracting must be maintained by the school~~
12 ~~district and made available to parents and guardians upon~~
13 ~~request. The instructor's date of birth and driver's license~~
14 ~~number and any other personally identifying information as~~
15 ~~deemed by the federal Driver's Privacy Protection Act of 1994~~
16 ~~must be redacted from any public materials.~~ Following receipt
17 of the waiver or modification request, the State Board shall
18 have 45 days to review the application and request. If the
19 State Board fails to disapprove the application within that 45
20 day period, the waiver or modification shall be deemed granted.
21 The State Board may disapprove any request if it is not based
22 upon sound educational practices, endangers the health or
23 safety of students or staff, compromises equal opportunities
24 for learning, or fails to demonstrate that the intent of the
25 rule or mandate can be addressed in a more effective,
26 efficient, or economical manner or have improved student

1 performance as a primary goal. Any request disapproved by the
2 State Board may be appealed to the General Assembly by the
3 eligible applicant as outlined in this Section.

4 A request for a waiver from mandates contained in this
5 School Code shall be submitted to the State Board within 15
6 days after approval by the board or regional superintendent of
7 schools. The application as submitted to the State Board of
8 Education shall include a description of the public hearing.
9 The description shall include, but need not be limited to, the
10 means of notice, the number of people in attendance, the number
11 of people who spoke as proponents or opponents of the waiver, a
12 brief description of their comments, and whether there were any
13 written statements submitted. The State Board shall review the
14 applications and requests for completeness and shall compile
15 the requests in reports to be filed with the General Assembly.
16 The State Board shall file reports outlining the waivers
17 requested by eligible applicants and appeals by eligible
18 applicants of requests disapproved by the State Board with the
19 Senate and the House of Representatives before each March 1 and
20 October 1. The General Assembly may disapprove the report of
21 the State Board in whole or in part within 60 calendar days
22 after each house of the General Assembly next convenes after
23 the report is filed by adoption of a resolution by a record
24 vote of the majority of members elected in each house. If the
25 General Assembly fails to disapprove any waiver request or
26 appealed request within such 60 day period, the waiver or

1 modification shall be deemed granted. Any resolution adopted by
2 the General Assembly disapproving a report of the State Board
3 in whole or in part shall be binding on the State Board.

4 (e) An approved waiver or modification (except a waiver
5 from or modification to a physical education mandate) may
6 remain in effect for a period not to exceed 5 school years and
7 may be renewed upon application by the eligible applicant.
8 However, such waiver or modification may be changed within that
9 5-year period by a board or regional superintendent of schools
10 applying on behalf of schools or programs operated by the
11 regional office of education following the procedure as set
12 forth in this Section for the initial waiver or modification
13 request. If neither the State Board of Education nor the
14 General Assembly disapproves, the change is deemed granted.

15 An approved waiver from or modification to a physical
16 education mandate may remain in effect for a period not to
17 exceed 2 school years and may be renewed no more than 2 times
18 upon application by the eligible applicant. An approved waiver
19 from or modification to a physical education mandate may be
20 changed within the 2-year period by the board or regional
21 superintendent of schools, whichever is applicable, following
22 the procedure set forth in this Section for the initial waiver
23 or modification request. If neither the State Board of
24 Education nor the General Assembly disapproves, the change is
25 deemed granted.

26 (f) (Blank).

1 (Source: P.A. 98-513, eff. 1-1-14; 98-739, eff. 7-16-14;
2 98-1155, eff. 1-9-15; 99-78, eff. 7-20-15.)

3 (105 ILCS 5/10-22.34c)

4 Sec. 10-22.34c. Third party non-instructional services.

5 (a) A board of education may enter into a contract with a
6 third party for non-instructional services currently performed
7 by any employee or bargaining unit member or lay off those
8 educational support personnel employees upon 90 days written
9 notice to the affected employees, provided that:

10 (1) a contract must not be entered into and become
11 effective during the term of a collective bargaining
12 agreement, as that term is set forth in the agreement,
13 covering any employees who perform the non-instructional
14 services;

15 (2) a contract may only take effect upon the expiration
16 of an existing collective bargaining agreement;

17 (3) any third party that submits a bid to perform the
18 non-instructional services shall provide the following:

19 (A) evidence of liability insurance in scope and
20 amount equivalent to the liability insurance provided
21 by the school board pursuant to Section 10-22.3 of this
22 Code;

23 (B) salaries or wages for the third party's
24 employees who will perform the non-instructional
25 services comparable to the salaries or wages provided

1 to school board employees who perform those services a
2 ~~benefits package for the third party's employees who~~
3 ~~will perform the non-instructional services comparable~~
4 ~~to the benefits package provided to school board~~
5 ~~employees who perform those services;~~

6 (C) a list of the number of employees who will
7 provide the non-instructional services, the job
8 classifications of those employees, and the wages the
9 third party will pay those employees;

10 (D) a minimum 3-year cost projection, using
11 generally accepted accounting principles and which the
12 third party is prohibited from increasing if the bid is
13 accepted by the school board, for each and every
14 expenditure category and account for performing the
15 non-instructional services; if the bid is accepted,
16 the school board shall file a copy of the cost
17 projection submitted with the bid to the State Board of
18 Education;

19 (E) composite information about the criminal and
20 disciplinary records, including alcohol or other
21 substance abuse, Department of Children and Family
22 Services complaints and investigations, traffic
23 violations, and license revocations or any other
24 licensure problems, of any employees who may perform
25 the non-instructional services, provided that the
26 individual names and other identifying information of

1 employees need not be provided with the submission of
2 the bid, but must be made available upon request of the
3 school board; and

4 (F) an affidavit, notarized by the president or
5 chief executive officer of the third party, that each
6 of its employees has completed a criminal background
7 check as required by Section 10-21.9 of this Code
8 within 3 months prior to submission of the bid,
9 provided that the results of such background checks
10 need not be provided with the submission of the bid,
11 but must be made available upon request of the school
12 board;

13 (4) a contract must not be entered into unless the
14 school board provides a cost comparison, using generally
15 accepted accounting principles, of each and every
16 expenditure category and account that the school board
17 projects it would incur over the term of the contract if it
18 continued to perform the non-instructional services using
19 its own employees with each and every expenditure category
20 and account that is projected a third party would incur if
21 a third party performed the non-instructional services;

22 (5) review and consideration of all bids by third
23 parties to perform the non-instructional services shall
24 take place in open session of a regularly scheduled school
25 board meeting, unless the exclusive bargaining
26 representative of the employees who perform the

1 non-instructional services, if any such exclusive
2 bargaining representative exists, agrees in writing that
3 such review and consideration can take place in open
4 session at a specially scheduled school board meeting;

5 (6) a minimum of one public hearing, conducted by the
6 school board prior to a regularly scheduled school board
7 meeting, to discuss the school board's proposal to contract
8 with a third party to perform the non-instructional
9 services must be held before the school board may enter
10 into such a contract; the school board must provide notice
11 to the public of the date, time, and location of the first
12 public hearing on or before the initial date that bids to
13 provide the non-instructional services are solicited or a
14 minimum of 30 days prior to entering into such a contract,
15 whichever provides a greater period of notice;

16 (7) a contract shall contain provisions requiring the
17 contractor to offer available employee positions pursuant
18 to the contract to qualified school district employees
19 whose employment is terminated because of the contract; and

20 (8) a contract shall contain provisions requiring the
21 contractor to comply with a policy of nondiscrimination and
22 equal employment opportunity for all persons and to take
23 affirmative steps to provide equal opportunity for all
24 persons.

25 (b) Notwithstanding subsection (a) of this Section, a board
26 of education may enter into a contract, of no longer than 3

1 months in duration, with a third party for non-instructional
2 services currently performed by an employee or bargaining unit
3 member for the purpose of augmenting the current workforce in
4 an emergency situation that threatens the safety or health of
5 the school district's students or staff, provided that the
6 school board meets all of its obligations under the Illinois
7 Educational Labor Relations Act.

8 (c) The changes to this Section made by this amendatory Act
9 of the 95th General Assembly are not applicable to
10 non-instructional services of a school district that on the
11 effective date of this amendatory Act of the 95th General
12 Assembly are performed for the school district by a third
13 party.

14 (d) Beginning July 1, 2022, the State Board of Education
15 shall review and analyze the cost projection information
16 provided by boards of education under subparagraph (D) of
17 paragraph (3) of subsection (a) of this Section and determine
18 the effects that the contracts had on school districts and the
19 State, including any cost savings and economic benefits. The
20 State Board of Education shall complete the review and report
21 its findings to the Governor and the General Assembly by
22 December 31, 2022.

23 From July 1, 2022 until January 1, 2023, no board of
24 education may enter into any new contract with a third party
25 for non-instructional services under this Section. However,
26 this prohibition shall not affect any contracts entered into

1 before July 1, 2022 or renewals of contracts entered into
2 before July 1, 2022.

3 Beginning January 1, 2023, boards of education are again
4 allowed to enter into contracts with third parties for
5 non-instructional services as provided under this Section.

6 (Source: P.A. 95-241, eff. 8-17-07; 96-328, eff. 8-11-09.)

7 (105 ILCS 5/22-62 new)

8 Sec. 22-62. Discharge of unfunded mandates.

9 (a) School districts need not comply with and may discharge
10 any mandate or requirement placed on school districts by this
11 Code or by administrative rules adopted by the State Board of
12 Education that is unfunded.

13 (b) Subsection (a) of this Section does not apply to any of
14 the following:

15 (1) Laws and rules pertaining to student health, life,
16 or safety.

17 (2) Federally required mandates, including without
18 limitation compliance with the federal Every Student
19 Succeeds Act.

20 (3) Laws and rules pertaining to civil rights and
21 protections.

22 (c) Before a school district may lawfully discharge an
23 unfunded mandate under subsection (a) of this Section, it must
24 hold a public hearing and referendum on the matter. The school
25 district must post information that sets forth the time, date,

1 place, and general subject matter of the public hearing on its
2 Internet website at least 14 days prior to the hearing. The
3 school district must publish a notice of the public hearing at
4 least 7 days prior to the hearing in a newspaper of general
5 circulation within the school district that sets forth the
6 time, date, place, and general subject matter of the hearing.
7 The school district must notify, in writing, the affected
8 exclusive collective bargaining agent and those State
9 legislators representing the affected territory of its intent
10 to discharge an unfunded mandate and of the hearing to be held
11 to take testimony from staff. The affected exclusive collective
12 bargaining agent must be notified of the public hearing at
13 least 7 days prior to the date of the hearing and must be
14 allowed to attend the hearing. The school district shall attest
15 to compliance with the requirements of this subsection (c).

16 After the public hearing, the question of whether a school
17 district may discharge an unfunded mandate must be submitted to
18 the electors of the school district at a regular election and
19 approved by a majority of the electors voting on the question.
20 The school board must certify the question to the proper
21 election authority. The election authority must submit the
22 question at an election in accordance with the Election Code,
23 which election must be at least 6 months after the public
24 hearing was held. The election authority must submit the
25 question in substantially the following form:

1 Shall the school board of (name of school district)
2 discharge the unfunded mandate or requirement placed on the
3 school district by the State concerning (description of the
4 mandate or requirement)?

5 The election authority must record the votes as "Yes" or "No".

6 If a majority of the electors voting on the question vote
7 in the affirmative, the school board may discharge the unfunded
8 mandate.

9 (d) A school board shall report each unfunded mandate it
10 has discharged under this Section to the State Board of
11 Education. The State Board shall compile and report this
12 information to the General Assembly each year.

13 (105 ILCS 5/27-6) (from Ch. 122, par. 27-6)

14 Sec. 27-6. Courses in physical education required; special
15 activities.

16 (a) Pupils enrolled in the public schools and State
17 universities engaged in preparing teachers shall be required to
18 engage ~~daily~~ during the school day, except on block scheduled
19 days for those public schools engaged in block scheduling, in
20 courses of physical education for such periods as are
21 compatible with the optimum growth and developmental needs of
22 individuals at the various age levels except when appropriate
23 excuses are submitted to the school by a pupil's parent or
24 guardian or by a person licensed under the Medical Practice Act

1 of 1987 and except as provided in subsection (b) of this
2 Section. A school board may determine the schedule or frequency
3 of physical education courses, provided that a pupil engages in
4 a course of physical education for a minimum of 3 days per
5 week.

6 Special activities in physical education shall be provided
7 for pupils whose physical or emotional condition, as determined
8 by a person licensed under the Medical Practice Act of 1987,
9 prevents their participation in the courses provided for normal
10 children.

11 (b) A school board is authorized to excuse pupils enrolled
12 in grades 11 and 12 from engaging in physical education courses
13 if those pupils request to be excused for any of the following
14 reasons: (1) for ongoing participation in an interscholastic
15 athletic program; (2) to enroll in academic classes which are
16 required for admission to an institution of higher learning,
17 provided that failure to take such classes will result in the
18 pupil being denied admission to the institution of his or her
19 choice; or (3) to enroll in academic classes which are required
20 for graduation from high school, provided that failure to take
21 such classes will result in the pupil being unable to graduate.
22 A school board may also excuse pupils in grades 9 through 12
23 enrolled in a marching band program for credit from engaging in
24 physical education courses if those pupils request to be
25 excused for ongoing participation in such marching band
26 program. A school board may also, on a case-by-case basis,

1 excuse pupils in grades 9 through 12 who participate in an
2 interscholastic or extracurricular athletic program from
3 engaging in physical education courses. In addition, a pupil in
4 any of grades 3 through 12 who is eligible for special
5 education may be excused if the pupil's parent or guardian
6 agrees that the pupil must utilize the time set aside for
7 physical education to receive special education support and
8 services or, if there is no agreement, the individualized
9 education program team for the pupil determines that the pupil
10 must utilize the time set aside for physical education to
11 receive special education support and services, which
12 agreement or determination must be made a part of the
13 individualized education program. However, a pupil requiring
14 adapted physical education must receive that service in
15 accordance with the individualized education program developed
16 for the pupil. If requested, a school board is authorized to
17 excuse a pupil from engaging in a physical education course if
18 the pupil has an individualized educational program under
19 Article 14 of this Code, is participating in an adaptive
20 athletic program outside of the school setting, and documents
21 such participation as determined by the school board. A school
22 board may also excuse pupils in grades 9 through 12 enrolled in
23 a Reserve Officer's Training Corps (ROTC) program sponsored by
24 the school district from engaging in physical education
25 courses. School boards which choose to exercise this authority
26 shall establish a policy to excuse pupils on an individual

1 basis.

2 (c) The provisions of this Section are subject to the
3 provisions of Section 27-22.05.

4 (Source: P.A. 98-116, eff. 7-29-13.)

5 (105 ILCS 5/27-7) (from Ch. 122, par. 27-7)

6 Sec. 27-7. Physical education course of study. A physical
7 education course of study shall include a developmentally
8 planned and sequential curriculum that fosters the development
9 of movement skills, enhances health-related fitness, increases
10 students' knowledge, offers direct opportunities to learn how
11 to work cooperatively in a group setting, and encourages
12 healthy habits and attitudes for a healthy lifestyle. A
13 physical education course of study shall provide students with
14 an opportunity for an appropriate amount of ~~daily~~ physical
15 activity. A physical education course of study must be part of
16 the regular school curriculum and not extra-curricular in
17 nature or organization.

18 The State Board of Education shall prepare and make
19 available guidelines for the various grades and types of
20 schools in order to make effective the purposes set forth in
21 this section and the requirements provided in Section 27-6, and
22 shall see that the general provisions and intent of Sections
23 27-5 to 27-9, inclusive, are enforced.

24 (Source: P.A. 94-189, eff. 7-12-05; 94-200, eff. 7-12-05.)

1 (105 ILCS 5/27-24.2) (from Ch. 122, par. 27-24.2)

2 Sec. 27-24.2. Safety education; driver education course.
3 Instruction shall be given in safety education in each of
4 grades one through 8, equivalent to one class period each week,
5 and any school district which maintains grades 9 through 12
6 shall offer a driver education course in any such school which
7 it operates. Its curriculum shall include content dealing with
8 Chapters 11, 12, 13, 15, and 16 of the Illinois Vehicle Code,
9 the rules adopted pursuant to those Chapters insofar as they
10 pertain to the operation of motor vehicles, and the portions of
11 the Litter Control Act relating to the operation of motor
12 vehicles. The course of instruction given in grades 10 through
13 12 shall include an emphasis on the development of knowledge,
14 attitudes, habits, and skills necessary for the safe operation
15 of motor vehicles, including motorcycles insofar as they can be
16 taught in the classroom, and instruction on distracted driving
17 as a major traffic safety issue. In addition, the course shall
18 include instruction on special hazards existing at and required
19 safety and driving precautions that must be observed at
20 emergency situations, highway construction and maintenance
21 zones, and railroad crossings and the approaches thereto.
22 Beginning with the 2017-2018 school year, the course shall also
23 include instruction concerning law enforcement procedures for
24 traffic stops, including a demonstration of the proper actions
25 to be taken during a traffic stop and appropriate interactions
26 with law enforcement. The course of instruction required of

1 each eligible student at the high school level shall consist of
2 a minimum of 30 clock hours of classroom instruction and a
3 minimum of 6 clock hours of individual behind-the-wheel
4 instruction in a dual control car on public roadways taught by
5 a driver education instructor endorsed by the State Board of
6 Education. Both the classroom instruction part and the practice
7 driving part of such driver education course shall be open to a
8 resident or non-resident student attending a non-public school
9 in the district wherein the course is offered. Each student
10 attending any public or non-public high school in the district
11 must receive a passing grade in at least 8 courses during the
12 previous 2 semesters prior to enrolling in a driver education
13 course, or the student shall not be permitted to enroll in the
14 course; provided that the local superintendent of schools (with
15 respect to a student attending a public high school in the
16 district) or chief school administrator (with respect to a
17 student attending a non-public high school in the district) may
18 waive the requirement if the superintendent or chief school
19 administrator, as the case may be, deems it to be in the best
20 interest of the student. A student may be allowed to commence
21 the classroom instruction part of such driver education course
22 prior to reaching age 15 if such student then will be eligible
23 to complete the entire course within 12 months after being
24 allowed to commence such classroom instruction.

25 A school district may offer a driver education course in a
26 school by contracting with a commercial driver training school

1 to provide both the classroom instruction part and the practice
2 driving part or either one without having to request a
3 modification or waiver of administrative rules of the State
4 Board of Education if a public hearing on whether to enter into
5 a contract with a commercial driver training school has been
6 held at a regular or special school board meeting prior to
7 entering into such a contract. If a school district chooses to
8 contract with a commercial driver training school, then the
9 district must provide evidence to the State Board of Education
10 that the commercial driver training school with which it will
11 contract holds a license issued by the Secretary of State under
12 Article IV of Chapter 6 of the Illinois Vehicle Code and that
13 each instructor employed by the commercial driver training
14 school to provide instruction to students served by the school
15 district holds a valid teaching license issued under the
16 requirements of this Code and rules of the State Board of
17 Education. Such evidence must include, but need not be limited
18 to, a list of each instructor assigned to teach students served
19 by the school district, which list shall include the
20 instructor's name, personal identification number as required
21 by the State Board of Education, birth date, and driver's
22 license number. Once the contract is entered into, the school
23 district shall notify the State Board of Education of any
24 changes in the personnel providing instruction within 15
25 calendar days after an instructor leaves the program or a new
26 instructor is hired. Such notification shall include the

1 instructor's name, personal identification number as required
2 by the State Board of Education, birth date, and driver's
3 license number. If the school district maintains an Internet
4 website, then the district shall post a copy of the final
5 contract between the district and the commercial driver
6 training school on the district's Internet website. If no
7 Internet website exists, then the school district shall make
8 available the contract upon request. A record of all materials
9 in relation to the contract must be maintained by the school
10 district and made available to parents and guardians upon
11 request. The instructor's date of birth and driver's license
12 number and any other personally identifying information as
13 deemed by the federal Driver's Privacy Protection Act of 1994
14 must be redacted from any public materials.

15 Such a course may be commenced immediately after the
16 completion of a prior course. Teachers of such courses shall
17 meet the licensure ~~certification~~ requirements of this Code Act
18 and regulations of the State Board as to qualifications.

19 Subject to rules of the State Board of Education, the
20 school district may charge a reasonable fee, not to exceed \$50,
21 to students who participate in the course, unless a student is
22 unable to pay for such a course, in which event the fee for
23 such a student must be waived. However, the district may
24 increase this fee to an amount not to exceed \$250 by school
25 board resolution following a public hearing on the increase,
26 which increased fee must be waived for students who participate

1 in the course and are unable to pay for the course. The total
2 amount from driver education fees and reimbursement from the
3 State for driver education must not exceed the total cost of
4 the driver education program in any year and must be deposited
5 into the school district's driver education fund as a separate
6 line item budget entry. All moneys deposited into the school
7 district's driver education fund must be used solely for the
8 funding of a high school driver education program approved by
9 the State Board of Education that uses driver education
10 instructors endorsed by the State Board of Education.

11 (Source: P.A. 99-642, eff. 7-28-16; 99-720, eff. 1-1-17.)

12 (105 ILCS 5/22-60 rep.)

13 Section 15. The School Code is amended by repealing Section
14 22-60.

15 Section 95. No acceleration or delay. Where this Act makes
16 changes in a statute that is represented in this Act by text
17 that is not yet or no longer in effect (for example, a Section
18 represented by multiple versions), the use of that text does
19 not accelerate or delay the taking effect of (i) the changes
20 made by this Act or (ii) provisions derived from any other
21 Public Act.

22 Section 99. Effective date. This Act takes effect upon
23 becoming law."