

STATE OF ILLINOIS  
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Speaker Madigan: "The House shall come to order. The Members shall be in their chairs. We ask the Members and our guests in the gallery to turn off their laptop computers, their cell phones and their pagers. And we ask the guests in the gallery to rise and join us for the invocation. We shall be led in prayer today by Pastor Joe Williams of the Second Baptist Church in Rock Island, Illinois. Pastor Williams is the guest of Representative Pat Verschoore."

Pastor Williams: "First Timothy 2:1-4 reads, 'I urge you then first of all that request prayer, intercession and thanksgiving be made for everyone for the kings and all those in authority that we may live peaceful and quiet lives in all Godliness and holiness. This is good and pleases God, our Savior, who wants all men to be saved and to come to the knowledge of truth.' Oh, King of Kings and Lord of Lords, at whose name we all shall bow, whose throne is... has been made strong. And we pray for the just and the unjust and to all those who have authority and power in this nation. We pray for our Governor and this Assembly and all the leaders of our nation who have been given authority to govern. Grant that our hearts and minds will be open to Your leading. Grant that our will may seek to administer justly among the ethic communities of our nations. Keep them from the arrogance of power and the blindness of nationalism. Help them to know Thy way and Thy roles as citizens of this country and of the world. Special prayer for our nation, for our children, for the

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elderly, for armed forces, for our President, for all. In the spirit of the one who gave himself to all, Amen."

Speaker Madigan: "We shall be led in the Pledge of Allegiance by Representative Millner."

Millner - et al: "I pledge allegiance to the flag of the United States of America and to the republic for which it stands, one nation under God, indivisible, with liberty and justice for all."

Speaker Madigan: "Roll Call for Attendance. Representative Currie."

Currie: "Thank you, Speaker. Please let the record show that there are no excused absences to report among House Democrats today."

Speaker Madigan: "Mr. Bost."

Bost: "Thank you, Mr. Speaker. Let the record reflect that Representative Hultgren is excused today and that his... the reason he is excused is because his fourth child is on the way."

Speaker Madigan: "The Clerk shall take the record. There being 117 Members responding to the Attendance Roll Call, there is a quorum present. Representative Pritchard."

Pritchard: "Yes, Mr. Speaker, I rise for a point of personal privilege."

Speaker Madigan: "State your point. State your point."

Pritchard: "I rise for a point of personal privilege. I'd like to introduce 40 of my young constituents. They're members of... and students and staff from Focus House, which is Friends Of Children Under Supervision that are court-

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ordered youth to be part of a program that provides a safe and structured environment for youth. Through their commitment, the youth will be given the opportunity to develop self worth, responsibility and respect to enable them to successfully return to their families and communities. We would also today like to offer special recognition to Gail Fader, the school's nurse, who is retiring this month after 14 years of service. Would these youth and staff please stand up in the gallery."

Speaker Madigan: "Representative Osmond."

Osmond: "Mr. Speaker, a point of personal privilege."

Speaker Madigan: "State your point."

Osmond: "As a member of the Antioch Rotary, we have two foreign exchange students here as our guests up in the gallery. Mel is from Turkey and Gigi is from Brazil. Can we give them a we... welcome, please."

Speaker Madigan: "Representative Chapa LaVia."

Chapa LaVia: "Good Morning, Speaker and thank you, Members of the House. I would like to tell everybody, happy Cinco de Mayo."

Speaker Madigan: "All right. Ladies and Gentlemen, we have a special guest today so if the Members could please be in their chairs and if the staff could retire to the rear of the gallery. We're very pleased to have the Irish Consul assigned to the City of Chicago. Mr. Charles Sheehan is the representative of the government of the Republic of Ireland, responsible for Irish affairs in the Midwestern section of the United States of America. He comes here

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today to offer remarks and greetings from his country to all of us and to all of the people of the State of Illinois. So, it's my pleasure to present to you, Mr. Charles Sheehan, the Irish Consul in Chicago."

Consul General Sheehan: "Thank you. And thank you, Mr. Speaker, for those kind remarks. Honorable Members of this House of Representatives, I am honored indeed to address you both as Ireland's Consul General here in Illinois and on behalf of the Irish Presidency of the European Union, because many of you may be aware that the European Union reached a historic landmark this weekend. And it is with a sense of history that I brought today with me the original printing of the address with President John Fitzgerald Kennedy gave in the Irish Parliament just over 40 years ago in the last summer of his tragically foreshortened life. He had just visited Berlin before he came to Ireland. He had delivered a famous speech in which he says... said, 'Ich bin ein Berliner'. He said that the United States would stand with the people of West Berlin and stand for freedom in Europe. His remarks in Ireland reminded us of the role that a small nation can play and especially in a divided Europe at that time. But I think his speech that day in Dublin is best remembered for a quote from a famous Irish writer, George Bernard Shaw, when he said, 'Other people see things and say why, but I dream things that never were and say why not?' The dream of President Kennedy, the dream which he shared with Europe, of a Europe whole and free, is being realized in these days. When 10 new

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countries joined the European Union, each of them had spent decades under Soviet domination, and now they are full and equal members of the European Union. Their accession has increased the population of the European Union from 370 million to 450 million. The European Union is now the largest free trade zone in the world. It accounts for about one quarter of the globe's GDP. It is also a very significant trade and investment partner with Illinois. It is estimated that 22 percent of Illinois' exports in 2002 were... was to the European Union. It is also estimated that 4 million jobs here in the United States have been created by European investment in the United States, a fact that is often neglected in debates on this matter. I should say there are two other members who... who are now joined the European Union, Cyprus and Malta. And they bring their own long history to the European Union and we welcome them. What I want to stress this morning is the support which the United States has given over many decades to creating and encouraging European cooperation. And we are grateful to that support and to the welcome which President Bush gave this weekend to this enlargement. From an Irish prospective, all membership of the European Union for over 30 years has been a key to our economic development. Many of you will know that in the last decade particularly, the Irish economy has been transformed. We are now a nation of net immigration. Our long history where our people were forced to go abroad in the past to flee political oppression, but also to seek economic opportunity and

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particularly here in the United States, we have now turned the tide in that. They're... At home in Ireland, we can offer opportunity to all our young people. But I do not underestimate the task that faces the European Union. The new member states, while they account for 20 percent of the population, only account for 5 percent of its GDP. That means we must find the ways to encourage them to develop competitive economies. And many of them have looked to Ireland as a model to move their economies forward and have taken inspiration from our experience in the European Union. This milestone, the enlargement of the European Union, was long anticipated and is the product of many years of hard work. But the Irish Presidency of the European Union now faces another great challenge, which is the adoption of a new European Union Constitution. We in Europe recognize that we need new and more effective methods of working together. The methods which served for the original six members of the European Union will no longer serve in a union of 25. The Irish Prime Minister, Taoiseach Bertie Ahern, has undertaken to lead the European Union towards an agreement on the new constitution in mid-June. Two weeks later, he will welcome President Bush to Ireland, and they will discuss in a summit meeting of the E.U. and the U.S. They will discuss the full range of cooperation between the E.U. and U.S. Because very often we read about issues of dispute between the E.U. and U.S., issues concerning trade matters, bananas, genetically modified organisms and so on. But, the reality is that

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there is a tremendous range of areas in which the U.S. is cooperating effectively with the E.U. for the betterment of both continents. And that is what will be emphasized when President Bush visits Ireland on the 26th of June. In conclusion, I'd like to say a few words about the peace process in Northern Ireland, because I know many of you here have shown an interest in the efforts to move from the historical divisions into a new and peaceful situation. We are very grateful for that support and that interest. The Good Friday Agreement was the landmark and remains the template for the future of Northern Ireland and for the future of the whole island. It's based on the idea of partnership, partnership within Northern Ireland, a partnership between North and South in the island and indeed a partnership between Ireland and the United Kingdom. Because the two governments in Dublin and London are working closely to fulfill the full promise of the Good Friday Agreement. Regrettably, in recent times it has not been possible for the parties in Northern Ireland to have the level of trust and confidence that's required to work fully, the institutions, the elected institutions under the Good Friday Agreement. As a result, the Assembly in Northern Ireland and the Executive in Northern Ireland have been in suspension for over 18 months. Last weekend after they met to welcome the new members of the European Union, Prime Minister Tony Blair and our Prime Minister Taoiseach Bertie Ahern had detailed discussions, and they committed themselves to a roadmap to getting those institutions up

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and running again. There will be European Union elections in Ireland, North and South of the border in June. Immediately after those elections, the two Prime Ministers and the parties in Northern Ireland will undertake intensive negotiations. There are difficult issues to address. There... the parties concerned must live up to their responsibilities and particularly in regard to an end to paramilitarism, to violence. But we believe that with goodwill on all sides and with the support that we have had from our friends in the United States, from successive administrations, from our friends in Congress, and indeed from our many friends here in Illinois, with that support and encouragement, the parties will find a way forward and will bring to the people of Ireland the full promise of the Good Friday Agreement. I thank you for your attention."

Speaker Madigan: "Mr. Sheehan is going to spend some time in the well for those of you who wish to visit with him and have some personal discussions regarding Irish affairs. And we know how they've dominated this country. So, enjoy your conversations, Mr. Sheehan. Mr. Clerk. On page 10 of the Calendar, on the Order of Senate Bills-Third Reading, there appears Senate Bill 2112. Mr. Clerk, read the Bill."

Clerk Mahoney: "Senate Bill 2112, a Bill for an Act in relation to taxes. Third Reading of this Senate Bill."

Speaker Madigan: "Representative Currie."

Currie: "Thank you, Speaker and Members of the House. This is the Property Tax Relief Act of 2004. The measure contains several different provisions. First, let me begin with



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those that are statewide in their implications. The... the Bill would increase the Senior Homestead Exemption statewide to \$3 thousand and increase the General Homestead Exemption statewide to \$5 thousand. This proposal earlier passed the House this season under the leadership of Representatives Cross and Black. Second, the measure would increase the eligibility for the Senior Homestead Freeze from the current income limit of \$40 thousand to \$45 thousand. And finally, the Bill would adopt a version of the 7 percent solution that we have earlier discussed on this House Floor. This measure would enable county boards to, by vote, provide for additional property tax relief to homeowners and that relief would be organized on the proposition that valuation increases above 7 percent would not be subject to tax up to \$20 thousand on increased assessed valuation. The earlier version this House saw capped the cap at \$25 thousand. There is one additional change, and that is that should there be an end to that three-year program, then low-income individuals, homeowners with incomes below \$30 thousand, if their property values increased by more than \$20 thousand... more than 20 percent would be eligible for an additional one time only \$5 thousand exemption. I'd be happy to answer your questions and I'd appreciate your support for passage of Senate Bill 2112."

Speaker Madigan: "Representative Currie moves for the passage of the Bill. The Chair recognizes Mr. Eddy."

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Eddy: "Thank you very much, Mr. Speaker. Will the Sponsor yield?"

Speaker Madigan: "Sponsor..."

Eddy: "Representative, my understanding is that this Bill now has a provision that's described as hold harmless for school district? Could you... could you explain what that exactly means for schools?"

Currie: "For purposes of school aid formula, the changes in... in the... the... the tax relief we are offering homeowners will not be calculated in terms of the ability of those districts to receive state school aid. So, we traditionally do this. The idea is that we're giving some relief, but we don't want that relief to turn out to create havoc with the state school aid formula. And we don't want, for example, those counties that opt into the 7 percent solution to be getting windfall payments for their school districts because there is some relief for prop... for homeowners."

Eddy: "So, in... in those areas where there is a greater than 7 percent increase, the amount that's calculated against local effort in the formula is limited to the amount that those school districts were able to levy against?"

Currie: Yes, yes. So... so... so, the fact that they decided to... to opt into this program will not mean that they are going to get additional state school aid dollars."

Eddy: "They... they will not get additional state school dollars..."

Currie: "Right."

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Eddy: "... or those dollars won't be counted against their GSA calculation?"

Currie: "That's right. So, we're trying to make sure that these changes don't say that if a county gives homeowners property tax relief, then we're going to let those counties take more from the school aid formula than they otherwise would have been entitled to."

Eddy: "Okay. I'm... I'm a little confused. It's probably the way I'm asking the question. I... I want to try it again because I'm... I'm not quite understanding the exact effect on the portion of the school aid formula where the schools EAV is taken..."

Currie: "Right."

Eddy: "...times the rate. That dollar amount will be the amount they're allowed to levy for, not the full amount of the increase?"

Currie: "It... the levy won't matter. What's going to matter is the EAV for purposes of the school aid formula. And the EAV will be calculated as it really exists, not as it... in fact... becomes the basis for the levy should a county opt into the 7 percent solution."

Eddy: "So, with that... in that case, there will not be additional pressure on general state aid because the local effort is being limited to the amount that was collected. And there won't be the... the loss there made up for in general state aid?"

Currie: "Those counties that decide to opt for the 7 percent solution will not get a windfall."

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Eddy: "Okay. So, they will be limited to collecting the 7 percent locally and not make it up in general state aid?"

Currie: "That's exactly right."

Eddy: "The other... the other issue that I have regarding general state aid pressures have... have to do with the exemptions. Has there been a calculation of the additional general state aid necessary to make up for the total amount of additional exemptions on EAV that will be collected locally? Because that number still goes into the formula on local effort as is. Is there a way to know that amount?"

Currie: "I don't... I don't... I do not have the answer. I don't think that there is at this point. I haven't seen any numbers."

Eddy: "If we raise the... the standard exemption by \$15 hundred and... and I understand that to be... you don't have to opt in for that. That's something..."

Currie: "That would be statewide and in fact you've already voted to support that proposition."

Eddy: "...So... so, that would automatically occur. That's not an opt in."

Currie: "Right."

Eddy: "When we do that statewide, that exemption will create in the state aid formula a lesser amount times the calculated rate for your district or if you're... you're a dual or whatever type of district. My question is... That then is made up in general state aid. Because you are now being charged less against that rate than you would've had that

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exemption been lower. Do we know how much that might put pressure on general state aid?"

Currie: "I... I think the answer is that since this is statewide, it shouldn't really make any difference."

Eddy: "The... the..."

Currie: "And of course the effect will depend on what monies go in, what monies we appropriate to the state school aid formula."

Eddy: "...Right. And... and that's where the pressure would come. Because there would be more money necessary to put into general state aid because you would be collecting less locally because the exemption goes up. And that's..."

Currie: "Well, of course..."

Eddy: "...what I'm wondering."

Currie: "...it depends on what part of the state you're in, if you have tax caps or if you don't. It becomes a very complicated question. There may indeed be more pressure on the state school aid formula, but I think we're already feeling the pressure on the state school aid formula without... without regard to this Bill."

Eddy: "So, would it be a fair statement to make that there's likely to be some additional pressures on the general state aid entitlement amount necessary, but there's no way of knowing exactly how much that's gonna be?"

Currie: "Not... not... not a chance in the world that we could tell at this point."

Eddy: "Until it happens and... and then we'll know..."

Currie: "I don't know that..."

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Eddy: "...in that budget year?"

Currie: "...we'll know in another year. I'm... I would be surprised if we knew before we finish this Spring Session."

Eddy: "Okay. Thank you. The ot... the other question I have to do is with multi-county tax... multi-assessment bodies... multi-counties. Some school districts, for example, span two, three, four... I know of one that's in five... levies in five different counties. How will that levy be affected by this? In PTELL, all of the... the taxing bodies have to opt in or vote in. Is it the same for this or will you levy differently in those two or three counties?"

Currie: "So, you're asking if one county opts into the 7 percent solution and another does not, then I think they would levy differently in those districts. Yes."

Eddy: "Okay. So, there's... there's not the same type of requirement that in those multi-county taxing districts or bodies that all opt in before the cap is... is..."

Currie: "No."

Eddy: "...Okay. Okay. Thank you very much. I appreciate the answer to the question. Mr. Speaker, to the Bill. Ladies and Gentlemen of the House, I understand the necessity for property tax relief. My concern with this particular piece of legislation is two-fold. First, I have a concern that we... we cannot calculate the dollar amount of pressure that this is gonna put on general state aid entitlement necessary to fund general state aid after the local effort calculation is affected by the additional exemptions. We don't know if it's 1 million; we don't know if it's 100

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million. We know it's gonna have an effect. That concerns me. The other thing that concerns me is the potential in multi-county taxing districts for the confusion and for the shift of the... the costs of doing business to go to one county because they either opt in or opt out. Those concerns need to be addressed. This... this particular piece of legislation does not begin to solve the issue of property tax relief and reform. I urge us to go back, look at a more comprehensive approach and I strongly, strongly urge that on behalf of school districts that you vote 'no' to this. We send it back and we do something substantive with this property issue, instead of trying another Band-Aid that won't work. Thank you."

Speaker Madigan: "Mr. Winters."

Winters: "Thank you, Mr. Speaker. Will the Sponsor yield?"

Speaker Madigan: "Sponsor yields."

Winters: "Representative, I'm curious if you have any kind of a fiscal analysis of what savings you intend for this Bill or think this Bill will have for property owners?"

Currie: "Depends on... first of all, everybody is going to get an increase in the homestead exemption. If they are seniors, that will increase as well. Should their local county opt in to the 7 percent solution, there would be additional relief available, but it would depend on the increase in value and the actual price... the value of the home. I've got some numbers here somewhere. Okay. Here's an example. A home that's worth \$100 thousand that has increased in market value 30 percent could expect a savings of \$887."

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Winters: "Eight hundred dollars?"

Currie: "Which would... 887, an increase of 572 from what the current homestead exemption would be."

Winters: "Do you have any kind of number how many... how many homes we might be looking at that would... there has to be some kind of figure out there floating around of what kind of property tax savings? I mean there are going to be a lot of campaign brochures written on this. I would think that you'd have an analysis of how much you're saving the people."

Currie: "Well, one difficulty is we don't know what the levy will be. So, you can't... without knowing what the levy will be... what the rate is..."

Winters: "But..."

Currie: "...you can't be sure..."

Winters: "...as an economist, we all make assumptions. And I would assume..."

Currie: "...And... and that..."

Winters: "...somebody is making an assumption."

Currie: "...Right. The assumptions that I would... that I based this on were exactly the assumptions we have. And we know that in Chicago, for example, the average value for... valuation increase was about 35 percent."

Winters: "You mentioned that everybody statewide would get a higher exemption, but is it only an exemption increase if property values are rising?"

Currie: "No, that would be the... an increase in the General Homestead Exemption..."



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Winters: "But..."

Currie: "...to \$5 thousand. This was the Bill that Representatives Cross and Black passed in this chamber earlier. And for seniors, the increase would be to \$3 thousand."

Winters: "Well, my understanding though is that there was a base level when we put the homestead exemption in. If your market values have not gone above that base level, you're not able to fully take advantage. You can't simply subtract off the homestead exemption if your home values are lower than the base year."

Currie: "That's right, but... but basically what we're doing is changing the base year and saying \$5 thousand will be the value of the General Homestead Exemption."

Winters: "Regardless... regardless of whether or not that home has gone up in value from any... any base year."

Currie: "Well, we're talking about... it... it comes in and when you get to the equalized assessed value, ya know, if a house is not... a home is not worth more than that, then that wouldn't do you any good. But I believe most people in the state will see some benefit from the increase in the homestead exemption, and if they are seniors, they would see some benefit from the increase in that exemption as well."

Winters: "I... I grant that most will, but there probably are more than a few cases where people are not able to even today fully use that... the homestead exemption."

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Currie: "In... in my part of the world, I think most people have more than used up the current homestead..."

Winters: "That's..."

Currie: "...and the senior exemption."

Winters: "...that's your part of the world; that's not the entire State of Illinois though and that's the point I'm trying to make. That this... this is trying to address a situation, much of it driven by the triennial assessment of the..."

Currie: "Well..."

Winters: "...of Cook County."

Currie: "...Excuse me, that... as I said earlier, the increase in the general and the senior exemptions came from Representative Black, who does not come from my part of the world."

Winters: "Correct."

Currie: "He comes from Danville. And it's my understanding..."

Winters: "But..."

Currie: "...this is an issue he's been working on for many years, because he believes that the current level of the exemptions is not adequate to respond to the needs of homeowners statewide."

Winters: "I... I understand that. But, the underlying and the part of the Bill that I'll probably have the most... most problem with is pretty much Cook County specific. And that's where the 7 percent solution that we talked about. I have one analysis... just to put a number out there, and again this is based on assumptions by the Chicagoland Chamber, that the shift would be approximately or at least

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679 million. Now, that was on House Bill 850. I'd like to know what differences there might be..."

Currie: "I'm happy, sure, happy to answer that. First of all that shift would have been over a 3-year period."

Winters: "...Okay."

Currie: "The Civic Federation puts the number over that three year period, I believe, at under 300 million. And I would just point out that the total value, the total levied amount in Cook, is something like \$26 billion. So, a 1.4 percent shift on a base of 26 billion over three years with a total shift of under 300 million over those three years is not a very significant shift. And I would remind you that, at least in Cook County, the proportionate share of the real estate tax paid by homeowners as against commercial and industrial property has risen significantly over the last ten years, so that homeowners are now paying more than half of the property tax bill. There's been a shift toward..."

Winters: "Maybe... that might..."

Currie: "...the homeowner and..."

Winters: "...that might be because..."

Currie: "...what this Bill would do would be to begin to make a corrective."

Winters: "...that might be that because there's been a shift in property wealth away from business and toward... and commerce and towards the homeowner, where they actually have more wealth that they can go to the bank and borrow against than a home... than a business owner faced with ever-increasing

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taxes, faced with competition worldwide. There's no wealth, there's nobody bidding on that building because there's excess capacity. So, when he goes to the bank, the bank says, 'We can't loan you any more money. The market value is not going up.' Of course, the property tax is gonna shift away. I would like to ask a little bit just to clarify. As I understand it, is it six units and above or six units and below that qualify for this? There... there's a distinction there."

Currie: "I believe it's six... six units and below and that would be owner occupied..."

Winters: "Okay."

Currie: "...an owner-occupied, six flat."

Winters: "Primarily single-family residential, but also up to a six flat?"

Currie: "And co-ops, condominiums as well."

Winters: "Okay."

Currie: "So, if it's owned by... if it's a department building, but the ownership is individual, either a co-op or a condo, that would apply as well. But, I believe..."

Winters: "But, I... I just wanted to make it clear that larger apartment buildings where a number of occupants, they're not going to qualify for this tax shift."

Currie: "That's correct."

Winters: "And business and commerce again will not qualify for this? We're talking... 300 million. Now, was that over 100 million a year or was it 300 million a year?"

Currie: "A hundred... around a 100 million a year."

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Winters: "Oh, that... that's a nice headline, a \$100 million a year shift to Chicago business. A shift..."

Currie: "I'm talk..."

Winters: "...to people's whose property wealth is going up."

Currie: "...That's Cook... that's Cook County. And we're talking a base of 26 billion. The real question is..."

Winters: "I don't care what the base is if you're talking..."

Currie: "...the reality..."

Winters: "...100 million, it's still \$100 million."

Currie: "...And the reality is that the... that because valuations have gone significantly up, both for commercial and residential in Cook, the chances are good that the rates will drop. So, it is not likely that the others will see an increase in their levies. They're likely to see a decrease, but the decrease may not be great as it otherwise could have been."

Winters: "Correct. All... all things considered, they will see more taxes after this Bill ri... passes than they would have if this Bill did not pass."

Currie: "But the taxes will be lower than they were last year."

Winters: "So where's the extra money coming from? The taxing districts are not accepting fewer dollars from the taxpayer."

Currie: "I think we just agreed that there was a very insignificant shift from the homeowners to other..."

Winters: "It's..."

Currie: "...properties."

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Winters: "...100 million, to me 100 million is still a significant number. Maybe it's not significant to you, but..."

Currie: "Well, out of..."

Winters: "...it is to me."

Currie: "...a \$26 billion base, 100 million is not a lot. You know there are winners and losers every time there's a reassessment, every time we figure out what our tax bills would be. My point is that it is not likely with this amount of shift that there will be increased taxes for anybody because the rate is likely to come down."

Winters: "Is this means tested at all? It... pick out anybody in..."

Currie: "Well, the..."

Winters: "...Chicago that has a..."

Currie: "...the increase in the senior homestead freeze..."

Winters: "...Okay."

Currie: "...is means tested. That goes..."

Winters: "The 7 percent solution..."

Currie: "...statewide from 40 million to... 40... \$40 thousand annual income to 45 thousand."

Winters: "...The 7 percent solution, however, is not means tested?"

Currie: "With... with only the exception that under this Bill, if the 7 percent solution, when it sunsets, if it is not restored, then lower income homeowners, those with incomes of \$30 thousand or less, who see increase valuations above

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20 percent would be for one cycle eligible for a... another homestead exemption worth \$5 thousand."

Winters: "And you actually believe that in three years we'll let this sunset? Or... or are you predicting that the market's driving higher values are going to be as soft enough in three years that this won't be an... an issue?"

Currie: "I think it's hard to predict what goes on in the real estate market, but I do believe that that market, like every other in the business world, is cyclical and it is certainly possible that the current housing price bubble will have burst in three year's time. And the need for this especial break will not be as urgent as it seems to be today."

Winters: "Well, I would submit that this will be the same as the temporary income tax increase of 1989 that 15 years later we're still going to see the 7 percent solution extended by this Legislature."

Currie: "Well, that will be a decision for another General Assembly, Representative."

Winters: "Correct."

Speaker Madigan: "Mr. Winters, could you bring your remarks to a close?"

Winters: "Certainly. To the Bill, Speaker. I think we're looking at a Cook County property tax assessment system that is fatally flawed, and we're putting Band-Aids on that system. What we should be doing is finding a shovel so that we could bury that entire system. Make Chicago, make Cook County like the rest of the state, where they actually

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see their assessments redone every year, where we're not writing special rules that help the people in Cook County, but don't help the people who are in the rest of the state. Let's not put the Band-Aids on that shifts the burden additionally to Chicago business, that tries to look for the deep pockets and go after them and try to put the tax savings here into the fattest pockets. The people that have their homes or apartments that are escalating in price most rapidly, those are the ones getting the shift. The Tribune ran an editorial, or excuse me, an article, about the... the savings to some of the leaders in this General Assembly where their tax bill will actually go down in dollars. Somebody is gonna make up that burden. It's not gonna be the wealthy; it will be the poor. It will be the apartment dwellers and will be the employers who therefore cannot pay wages to their employees and who cannot expand business in Illinois. It's another job-busting Bill. It's bad for the state and I certainly encourage a 'no' vote. Thank you."

Speaker Madigan: "Mr. Sullivan."

Sullivan: "Thank you, Mr. Speaker. Will the Sponsor yield?"

Speaker Madigan: "Sponsor yields."

Sullivan: "Yes, Representative, in committee, Assessor Houlihan discussed tax rates and that because Cook County has a tremendous amount of value going into it that their tax rate will go down. Is that correct?"

Currie: "I believe he was talking about the total tax rates that would apply in Cook or in the City of Chicago."



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Sullivan: "Right."

Currie: "His point was that when there is increase in valuation, which there has been, particularly in Chicago under this triennial assessment, that the expectation is that the rate would drop."

Sullivan: "So..."

Currie: "Nobody knows by what amount."

Sullivan: "...Well, he actually gave us some specific numbers. He also said that because if... or if the 7 percent solution is enacted in Cook County, realizing that they can opt in, but should they opt in, that while it will still fall, it'll be higher than what it could have been. Is that a fair assessment?"

Currie: "Say that again."

Sullivan: "Well... well, we know the rate is gonna fall. Assessor Houlihan said that if the county opts into the 7 percent solution that the rate will be higher slightly than what it could have been while still being below last year's."

Currie: "That's right. That's exactly right."

Sullivan: "So, that's in Cook County. What is happening in the rest of the state? Is that gonna be applicable to the rest of the state?"

Currie: "I would... think it depends first of all on whether the county decides to opt in and that decision may be triggered by the question, 'What has happened to valuation within the county?' And that determination would... would be... if the values are not rising at any kind of speed..."

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Sullivan: "Well, I'm just talking about rates, though."

Currie: "...counties may choose not to participate."

Sullivan: "Okay. What now... what... we also talked about school districts and obviously, we've... we've looked at the analysis and every school group or organization is opposed to this at this point. What happens if a school district... certain funds are at their maximum tax rate right now, should their county opt into this?"

Currie: "Well, many of these... I mean my understanding from the assessor's office and from others is that schools will not lose under the 7 percent solution. Now, there may be some questions, what happens statewide because of the increase in the homestead exemption and the senior exemption, the legislation that Representative Cross and Representative Black so successfully urged you to support earlier this season. But, when it comes to the 7 percent solution, if a county opts in, at least the counties where there are capped tax rates, the schools will be able to make up that difference."

Sullivan: "Okay. Thank you. I... I don't want to keep going over these points that people have already talked to. Mr. Speaker, to the Bill. In the rest of the counties, tax rates are rising and let me point out just a few of them throughout our fair land here. If you live in Coal City, in 1999 your tax rate was 5.25. This last year it was 6.27; the tax rate is rising. If you live in Vernon Hills, the tax rate in 1999 was 7.136; this last year it was 8.426. If you live in Kankakee, the tax rate was 9.925;

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this last year it was 10.7. And if you live in Mundelein, where I live, the tax rate was 8.3 and this last year 8.69. So, in the rest of the state, tax rates are rising. So, if the 7 percent solution is opted in, the rates will rise even higher. So, I just wanted to point that out for everybody. Also, the school districts are opposed to this because if you are at your maximum rate, and you opt into this program, they are going to lose money. In Waukegan, we worked out district 60 where seven of their funds are at their maximum rate right now. They are standing to lose close to a quarter million doll... \$300 thousand if that county opts in. That is where the school districts are talking about losing money and that is an absolute fact. Ladies and Gentlemen, if we pass this, there certainly are unin... unintended consequences and we talked about that. Many people are gonna look at this as tax relief. But, in the rest of the counties, their rates are gonna be higher. And when they don't see tax relief, they're gonna come back here and say, what happened. And I think we gotta be ready to look at that and beware of what is going on there. When the schools start losing money, they're going to be asking for tax referendums. And when the referendums come on, the tax bills are gonna be going higher. It's an endless cycle. That is the unintended consequence of this Bill. And I really think you need to look at your school districts in your area specifically to see if this is gonna work outside of Cook County. And that is the... the biggest problem. So, I know we've belated this... this point and

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talked about it quite a bit. I think you just need to think about your area and really talk to your schools, talk to your county assessors and ask them what's going on and whether this is gonna be beneficial. Thank you very much."

Speaker Madigan: "Representative Eileen Lyons."

Lyons, E.: "Thank you, Mr. Speaker. Will the Sponsor yield?"

Speaker Madigan: "Sponsor yields."

Lyons, E.: "Representative, can you tell me what the winners and losers that were mentioned by previous speakers, if you can estimate what apartment dwellers will be paying in increased rents as a result of this legislation?"

Currie: "The... the best information we have, and it's incomplete cause we don't know what the rates will be, but the best information we have is that in the City of Chicago, for example, the rate will be lower. So, the owner of that apartment building is likely to have a lower tax bill or at least a... a... could well have a lower tax bill depending on how values actually worked for that building next year than did last year. The amount of the... of the rate however would be marginally higher, because this... we talked about the shift over the three year period of each year something around \$100 million."

Lyons, E.: "Well, you... you paint a rosy perspective. I'm not sure that's gonna be the case, but... to the Bill, Mr. Speaker. I'm very concerned because this is being offered as a panacea for property tax relief and, as was mentioned, there are going to be winners and losers. There are those who are going to receive the miracle drug and the rest of

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them are going to see... receive a placebo. There are those who are, as was mentioned earlier, are gonna be winners and that are the homeowners in affluent, appreciating residential areas. The losers are gonna be all homeowners with less than 7 percent depreciation, tenants of rental apartments, as I mentioned earlier, commercial industrial owners, and particularly small property owners, job seekers, employees, state schools and local governments and first time homeowners and buyers of residential real estate property. I... you know, this is a piece of legislation, Ladies and Gentlemen, that you are being dared to vote 'no' for. It's going to be a template for campaign pieces that so-and-so Representative voted against property tax relief. This is making a very complicated classification system in Cook Count... Cook County even more complicated. I really am disappointed that this is our only option to address property tax relief, because there are other pieces of legislation that are not as... as harmful as this legislation is, because as I said, it is going to... there are going to be winners and there are going to be losers. And unfortunately, the losers are going to... are going to be another instance where this state says to businesses in this state, 'You are not welcome.' And that's very popular with the public because the public says, 'Oh, businesses has all kinds of money.' But businesses are the employers in this state. They're the ones that maintain and create jobs in this state. And we keep sending them the message, 'You're not welcome.' And we are going to live to regret

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this legislation. I would ur... urge my colleagues to vote 'no'."

Speaker Madigan: "Mr. Black."

Black: "Thank you very much, Mr. Speaker. Will the Sponsor yield?"

Speaker Madigan: "Sponsor yields."

Black: "Representative, I've heard you mention now on three occasions in response to questions that in your opinion the tax rate in the City of Chicago will probably fall. Did... did I hear correctly?"

Currie: "That's correct."

Black: "Is it a safe assumption then to say that the tax rate, the property tax rate, for the Chicago Public Schools will probably fall?"

Currie: "No, because they... they are capped, but they will be able to access up to the cap with or without the... the lower rate."

Black: "That... that..."

Currie: "That's the point. They will... in order to access the monies they need under the cap, they would have to go to a lower rate because of the cap."

Black: "All right. That... that's an important point because it... under the current school aid formula, if your local effort is reduced, your state aid is reduced by... on acco... depending upon how... how low the local effort goes or how much less local effort is made, that would then impact how much state aid you receive. Let... let me... let me try and pursue something along that line. How... how many counties

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do you think... of the 100... 102 counties in Illinois, how many counties do you think would receive a significant property tax relief under this Bill?"

Currie: "Well, it depends on which counties decide to opt in to the 7 percent solution portion of the Bill. And I do not know whether many counties or few counties would decide to go that route. I know there is interest in Cook County in this 7 percent solution. But we've not been able to identify another county that says... a county board that says that it is for certain going to go that wa... that route. I... I think that whole proposition really only works... becomes attractive if there have been significant increases in value. And in some parts of the state, there are not hugely increasing home prices and they would be less likely to participate."

Black: "I... I think that's a very honest answer, Representative, and in fact, I would think that the vast majority of the 102 counties in this state would not see any or... well, let me change that, would not see significant relief from this Bill because there are only a handful of counties where you are experiencing that... that are experiencing rapid, extremely rapid, increases in assessed value. But..."

Currie: "And in most of the... because of the statewide proposal to increase the general homestead and the senior homestead exemptions to the extent that there are some increases, that increase in the exemption level may well keep the... the steam from rising, keep the lid on the pot."

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Black: "Let me just ask your opinion of an article that appeared in the Tribune on April 22, '04. The title was, 'Property Tax Reform Offers Twist'. And it mentions Mayor Daley, President of the Senate Jones and Speaker Madigan. And goes on to say if... that if this Bill should become law, their... their tax bill would actually go down. Was that article accurate, fairly accurate, or how would you portray that ar... that article?"

Currie: "First of all, if the tax rates do down, it's conceivable that a lot of people will have lower tax bills. But, the problem with that article is that nobody knows what the rate is going to be. And we do know at various levels of rate, which have not yet been determined, we do know that a large number of homeowners in the City of Chicago whose valuations have skyrocketed that they will be paying significantly more. Now, many of them under the 7 percent solution would continue to do so since there's a cap on the 7 percent cap at \$20 thousand in EAV. And according to the assessor's office, there are significant numbers of homeowners whose valuations went well beyond the 20 thousand that is the cap in this measure."

Black: "Do you have any idea... have you asked staff to give you any idea... and I... I know this has come up before, but I really didn't hear an answer. There is a hold harmless clause in this Bill."

Currie: "For the state school aid formula."

Black: "Yes."

Currie: "You are correct."



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Black: "Yes. Has... we have tried, I have asked staff to try. We cannot... we are unable to get any kind of a figure as to what... the kind of dollars that may be necessary to implement a hold harmless should this Bill become law."

Currie: "No, I'm..."

Black: "Has your staff been able..."

Currie: "...Sorry, that... there..."

Black: "...to get any estimate?"

Currie: "...No, no, no. I'm sorry, I must have misunderstood you, Representative. The point is that the change in valuation will not be reflected in the state's school aid formula. So, there will not be a windfall for school districts in a county that opts into the 7 percent solution. The state school aid formula will treat the real valuation as relevant for purposes of the calculation, rather than the resulting valuation."

Black: "Well, I... I think as someone said earlier, that's the problem with this Bill. It may very well do a classic shift and create a double whammy effect that we can't at the present time even come close to estimating. The state may be looking at making up \$30 million in lost school aid; it may be faced with making up \$100 million in lost state aid under the double whammy. We don't know. We have no idea. And I think that's part of the problem of this Bill. We are making certain assumptions, not based on any specific financial data. Mr. Speaker, to the Bill. Ladies and Gentlemen of the House, I have tried since 1996 to give simple equity to property tax owners. One hundred and one

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counties of this state since 1992 have a lower general homestead owner-occupied exemption than does the City of Chicago - since 1992! Senior citizens in... in 101 counties of this state have a lower property tax exemption than are... than is enjoyed by seniors in Cook County. With the help of... of House Republican Leader Tom Cross and certainly the help of the Speaker and the acquiescence of Democrats, some eight years after I started this, we were able to embody in House Bill 5533 simple equity. Simple equity. All homeowner occupied exemptions in the state would be the same amount of money. That's the first change... it would have been the first change since 1982 for members... for residents who live in 101 counties of the state, and senior citizens would have gotten the same exemption in 101 counties currently enjoyed by those in Cook County. A relatively simple Bill, a relatively straightforward Bill, it passes the House for which I am certainly grateful and it gets stuck in the Senate in Senate Rules. Now, it comes back buried in this Bill. And I'm not... I'm not ungrateful. But I never understood why the Democrats killed that equity Bill year after year after year. There was no reason to do it. And they wouldn't tell me a reason. It didn't cost the state any money. It didn't cost the City of Chicago anything. But we were just denied since 1996 in a subcommittee of the Revenue Committee and I have every vote. I have every vote. So, what we're faced with here today is a Christmas tree Bill. This is probably one of the biggest Christmas tree Bills I have seen in the last

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several years, probably a decade. There is something in here for everybody. There's a Christmas ornament, there are lights, there are all kinds of goodies in this Bill. And nobody in this chamber can give us a fiscal impact on what this Bill will do to local taxing bodies. Nobody! This... this thing is so heavy Father Flannigan couldn't lift it. In all due respect, Ladies and Gentlemen of the House, this is a very diverse state. This is a very diverse state. I have township assessors in my district that are part time and make \$3 thousand a year. And you're gonna ask them to take this heavy Bill with all kinds of maybe's and could be's and might be's and figure out how to do assessments and collect the property taxes. I just got off the phone with our supervisor of assessments and he said, 'I don't know how in the world we could implement something as far reaching as this, something as complicated as this.' When all is said and done, Ladies and Gentlemen, since 1996 I have asked that you let the other 101 counties come to dinner in Cook County. And in 2004 you finally said, 'Come on in. We're gonna welcome you and we're gonna invite you to dinner.' And after I read this Bill... and I was really happy that we finally were going to get equity in general homestead and senior exemption. But you invite me to dinner, you set me at the children's table off to the side, you have a seven course meal and I get crumbs. I get crumbs and leftovers! I'm tired of it. There is no reason... we know who this Bill is gonna help. It's going to help Cook County and pockets of about five other counties

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surrounding Cook. That's who it's going to help. It isn't gonna help my district and I fought for them since 1996. All I wanted was equity, and I finally get invited to dinner, and you set me off to the side, and you expect me to be happy with crumbs. Why do you do this? What motivates you to do this? Is it motivation to save the job of the Cook County Assessor? Are you motivated by the Tribune article that some powerful people will get a tax cut? And the people in my district should be satisfied with crumbs? Why don't you just give simple equity to the equation? Everybody gets the same homestead exemption; all seniors get the same senior exemption and throw out all of the other Christmas tree ornaments, that no one in this chamber understands this Bill. And that some of you on that side of the aisle have been told, you better vote for this Bill or else you're gonna vote against senior citizens. You've already had a vote for senior citizens and most every one of you voted 'yes'. What you're voting for here is a heavy package to give some heavy hitters tax relief, and the rest of us can feed on what you leave on the table and on the plate after you devour the main course. This is a heck of a way to treat the people in a diverse state like Illinois. This isn't right, this isn't necessarily fair. Once again, those who have - get; and those who don't - get left out. You want to vote for it, I'll respect your vote. But at some point in this process you're gonna have to explain this Bill because this is gonna create confusion. It's gonna widen the inequities in

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the property tax system. It isn't gonna narrow it. Chicago gets 90 percent of the benefit of this Bill and the rest of the state can fight over the crumbs that are left. Thank you very much for your kindness and your concern for all 102 counties in the State of Illinois."

Speaker Madigan: "All right. The last speaker will be Mr. Fritchey. This is the last speaker. Mr. Fritchey."

Fritchey: "Thank you, Speaker. To the Bill. I'll just keep it very brief and I really wasn't going to speak until I heard the last Gentleman's comments. Ladies and Gentlemen, there is something in this Bill for everybody, there... there truly is. What started some time ago as an initiative of Cook County really has become secondary to what this Bill does. There's relief for seniors, there's relief for all 102 counties. With respect to Cook County, this Bill is not about the rich and powerful. This Bill is about a number of my neighbors who live within blocks from me who will have to sell their homes if this Bill doesn't pass. This Bill is about people that stayed and fought for their communities to improve their communities over the years that want nothing more than the ability and the dignity to stay in their homes and not be forced out. Ladies and Gentlemen, I agree with some of the opponents of this Bill. This Bill is not a final answer. Nobody has said it's a final answer. Folks, for 20 years now we've heard about the need to fundamentally reform our tax system, and we need to do that. We need to look at how we fund our schools. We need to look at the equity of that issue.

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This Bill doesn't get there. We owe it to our constituents to get to that underlying issue sooner rather than later. That'll be another fight for another day. This Bill, though, is not about special interests. It's not about rich people, it's not about people with big homes. It's about simple folks in my neighborhoods, in your neighborhoods, who simply want relief until we can do our job as a Legislature and fix the overall system. Please vote 'yes'. Thank you."

Speaker Madigan: "The question is, 'Shall this Bill pass?' Those in favor signify by voting 'yes'; those opposed by voting 'no'. Have all voted who wish? Have all voted who wish? The Clerk shall take the record. On this question, there are 77 'ayes' and 39 'noes'. This Bill, having received a Constitutional Majority, is hereby declared passed. The intent of the Chair is to adjourn for the purpose of committee hearings today. We would call your attention to a committee hearing which will start immediately concerning the constitutionality of Governor Blagojevich's proposal to create a Department of Education. And then this afternoon there will be a committee hearing regarding a proposed closing of Vandalia, St. Charles and Tinley Park. We expect that all of these hearings will be very well attended, and we would recommend to all of you that you partake in listening to the testimony which will be taken at these hearings. And Mr. Delgado agrees with me. I feel good now. Representative Currie."

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Currie: "Thank you, Speaker. To make a Motion that we suspend the posting requirements so that Senate Bill 2432 can be heard tomorrow in the State Government Committee and Senate Bill 2579 can be heard tomorrow in the Health Care Availability and Access Committee. I know of no opposition to the Motion."

Speaker Madigan: "You've all heard the Lady's Motion to suspend the posting requirements. Is there leave? Leave is granted, and the posting requirements are suspended for the Bills mentioned by Representative Currie. Mr. Franks."

Franks: "For purposes of an announcement."

Speaker Madigan: "Yes, Sir, proceed."

Franks: "Tomorrow is Senior Pharmaceutical Assistance Review Committee, which was scheduled at 9:00 a.m., has been cancelled and we plan on rescheduling it for next week."

Speaker Madigan: "Representative Flowers."

Flowers: "I'd like to announce that the Health Care Committee will... is cancelled for today."

Speaker Madigan: "Mr. Reitz."

Reitz: "Thank you, Mr. Speaker. I'd just like to remind everyone that the House/Senate softball game is today... tonight. So, come on out to Lincoln Park and play. Six o'clock, right? Six o'clock. Come out and either play or root us on, so we'll... we need to win again. We got a bunch of things going on here."

Speaker Madigan: "Again, the Chair is prepared to adjourn. Representative Currie moves that the House stand adjourned until 11:00 a.m. tomorrow morning. Those in favor say

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'aye'; those opposed say 'no'. The 'ayes' have it. The House does stand adjourned until 11:00 a.m. tomorrow morning. Thank you."

Clerk Mahoney: "Perfunctory Session will now come to order. Committee Reports. Representative Molaro, Chairperson from the Committee on Revenue, to which the following measure/s was/were referred, action taken on Tuesday, May 04, 2004, reported the same back with the following recommendation/s: recommends 'be adopted' Floor Amendment #1 to House Bill 5736. There being no further business, the House Perfunctory Session stands adjourned."