



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB3675

by Rep. Joe Sosnowski

#### SYNOPSIS AS INTRODUCED:

See Index

Amends the Illinois Public Labor Relations Act. Prohibits public employees and labor organizations from collectively bargaining on certain specified matters. Provides that governing authorities of counties, municipalities, and units of local government, including school districts, may by ordinance or resolution prohibit those activities from collective bargaining. Allows the registered voters of counties, municipalities, and units of local government to petition to have the question of whether those activities should be prohibited from collective bargaining certified and presented to the election authority. Makes similar changes in the Illinois Educational Labor Relations Act. Amends the Property Tax Code. Provides that, beginning with the 2017 levy year, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units and school districts. Provides that, beginning with the 2017 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Amends the Prevailing Wage Act. Excludes from the scope of the Act units of local government and school districts. Excludes from the scope of the term "public works" any public works constructed by a unit of local government or school district. Amends various other Acts to make related changes. Contains legislative findings.

LRB100 11355 HLH 21739 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 ARTICLE 1. LEGISLATIVE FINDINGS.

5 Section 1-1. Short title. This Act may be cited as the  
6 Local Government Taxpayer Protection Act.

7 Section 1-5. Legislative intent. As of the effective date  
8 of this amendatory Act of the 100th General Assembly, Illinois  
9 taxpayers are paying the second highest median property taxes  
10 in the United States. While property taxes are a critical  
11 source of revenue for units of local government, school  
12 districts, and other local governmental entities, the high  
13 property tax burden hinders economic growth. The General  
14 Assembly finds that freezing property tax extensions until  
15 voters, acting by referendum, approve an increase in the tax  
16 extension will return control of local tax and spending policy  
17 to voters and, as property values begin to grow, reduce  
18 property tax rates.

19 To ensure that units of local government, school districts,  
20 and other governmental entities that depend upon property tax  
21 revenue are able to continue providing critical services to  
22 their residents notwithstanding this property tax freeze, the

1 General Assembly further finds that it is necessary to reduce  
2 the State-imposed mandates on local governments that have  
3 increased the cost of providing these services. These mandates  
4 include the following:

5 (1) According to the United States Census Bureau's 2012  
6 report on state and local government finance, employee  
7 wages and benefits are the largest operational expense of  
8 local governments in Illinois. Although the Illinois  
9 Public Labor Relations Act and the Illinois Educational  
10 Labor Relations Act are intended to afford local  
11 governments with discretion over their budgets, employee  
12 costs remain a significant expense. The changes made by  
13 this amendatory Act of the 100th General Assembly to the  
14 Illinois Public Labor Relations Act and the Illinois  
15 Educational Labor Relations Act are intended to empower  
16 local governments to contain these costs.

17 (2) Despite critical infrastructure and capital needs,  
18 the cost of capital projects is often higher for local  
19 governments than for the private sector. In particular,  
20 labor costs are higher due to the State's mandated  
21 prevailing wage, which often exceeds the wage required for  
22 federally funded projects and the wage that actually  
23 prevails in the market, and the use of project labor  
24 agreements.

25 The purpose of this amendatory Act of the 100th General  
26 Assembly is to alleviate the property tax burden. To offset the

1 property tax freeze, it is necessary to reduce labor and  
2 capital costs incurred by units of local government, school  
3 districts, and other local governmental entities as a result of  
4 State mandates.

5 ARTICLE 5. AMENDATORY PROVISIONS

6 Section 5-5. The Illinois Public Labor Relations Act is  
7 amended by changing Section 4 and by adding Section 4.5 as  
8 follows:

9 (5 ILCS 315/4) (from Ch. 48, par. 1604)

10 (Text of Section WITHOUT the changes made by P.A. 98-599,  
11 which has been held unconstitutional)

12 Sec. 4. Management Rights.

13 (a) Employers shall not be required to bargain over matters  
14 of inherent managerial policy, which shall include such areas  
15 of discretion or policy as the functions of the employer,  
16 standards of services, its overall budget, the organizational  
17 structure and selection of new employees, examination  
18 techniques and direction of employees. Employers, however,  
19 shall be required to bargain collectively with regard to policy  
20 matters directly affecting wages, hours and terms and  
21 conditions of employment as well as the impact thereon upon  
22 request by employee representatives.

1 To preserve the rights of employers and exclusive  
2 representatives which have established collective bargaining  
3 relationships or negotiated collective bargaining agreements  
4 prior to the effective date of this Act, employers shall be  
5 required to bargain collectively with regard to any matter  
6 concerning wages, hours or conditions of employment about which  
7 they have bargained for and agreed to in a collective  
8 bargaining agreement prior to the effective date of this Act.

9 The chief judge of the judicial circuit that employs a  
10 public employee who is a court reporter, as defined in the  
11 Court Reporters Act, has the authority to hire, appoint,  
12 promote, evaluate, discipline, and discharge court reporters  
13 within that judicial circuit.

14 Nothing in this amendatory Act of the 94th General Assembly  
15 shall be construed to intrude upon the judicial functions of  
16 any court. This amendatory Act of the 94th General Assembly  
17 applies only to nonjudicial administrative matters relating to  
18 the collective bargaining rights of court reporters.

19 (b) In any unit of local government or school district to  
20 which this subsection applies, as provided in Section 4.5 of  
21 this Act, public employees or a labor organization may not  
22 bargain collectively on:

23 (1) the decision of the employer to contract with a  
24 third party for any services, the process for bidding on  
25 such a contract, the identity of the provider of such  
26 services, or the effect of any such contract on bargaining

1 unit members, provided that this subsection does not limit  
2 the ability of employees or a labor organization to bid on  
3 any such contract;

4 (2) any pay increase, either through changes to the pay  
5 schedule or as a result of accumulated years of service, in  
6 excess of the amount specified by ordinance or resolution  
7 of the governing authority of the public employer;

8 (3) the provision of any health insurance, including  
9 the payment of premiums, the extent of coverage, or the  
10 identity of the insurer;

11 (4) the use of employee time for business of the labor  
12 organization, other than reasonable time provided to an  
13 employee to attend a grievance hearing when his or her  
14 rights are substantially affected by the hearing or his or  
15 her testimony is needed for the determination of any  
16 substantial factual question;

17 (5) required levels of staffing for departments,  
18 divisions, shifts, stations, or assignments; or

19 (6) procedures, processes, forms, and criteria for  
20 personnel evaluations, or the use of evaluations or  
21 seniority in assignments, promotions, layoffs, and  
22 reductions-in-force.

23 (c) Any agreement, understanding, or practice, whether  
24 written or oral, and whether express or implied, between any  
25 labor organization and any public employer made in violation of  
26 this Section is hereby declared to be unlawful, null and void,

1 and of no legal effect.

2 (Source: P.A. 94-98, eff. 7-1-05.)

3 (5 ILCS 315/4.5 new)

4 Sec. 4.5. Adoption of limitations on subjects of collective  
5 bargaining.

6 (a) The county board or board of county commissioners of a  
7 county may by ordinance elect to apply the limitations under  
8 subsection (b) of Section 4 to bargaining with that county and  
9 with any other public employer whose boundaries are entirely  
10 within that county.

11 (b) The corporate authorities of a municipality may by  
12 ordinance elect to apply the limitations under subsection (b)  
13 of Section 4 to bargaining with that municipality and with any  
14 other public employer whose boundaries are entirely within that  
15 municipality.

16 (c) The governing authority of a unit of local government  
17 or school district, including a county or municipality, may by  
18 ordinance or resolution elect to apply the limitations under  
19 subsection (b) of Section 4 to bargaining with that unit of  
20 local government or school district.

21 (d) If a petition, signed by a number of registered voters  
22 equal in number to at least 5% of the total number of  
23 registered voters in a county or municipality, asking to apply  
24 the limitations under subsection (b) of Section 4 to collective  
25 bargaining in that county or municipality is presented to the

1 clerk of that county or municipality, the clerk shall certify  
2 the question of whether to apply such limitations in that  
3 county or municipality to the proper election authority, who  
4 shall submit the question at the next election in accordance  
5 with the general election law.

6 The question of whether to apply the limitations under  
7 subsection (b) of Section 4 shall be presented in substantially  
8 the following form:

9 Shall each unit of local government and school district  
10 located within (legal name of the county or municipality)  
11 be free to determine certain matters without negotiating  
12 with employee unions, such as the use of service providers,  
13 the decision to provide health benefits, caps on total  
14 payroll, employees' use of government time for union  
15 matters, required staffing levels, evaluation procedures,  
16 and, in the case of schools, curriculum?

17 The votes must be recorded as "Yes" or "No". If a majority  
18 of voters voting on the question are in favor of applying such  
19 limitations, subsection (b) of Section 4 shall apply to  
20 bargaining with that county or municipality and with any other  
21 public employer whose boundaries are entirely within that  
22 county or municipality.

23 (e) If a petition, signed by a number of registered voters  
24 equal in number to at least 5% of the total number of  
25 registered voters in a unit of local government or school  
26 district, asking to apply the limitations under subsection (b)



1 of Section 4 to collective bargaining with that unit of local  
2 government or school district is presented to the clerk of that  
3 unit of local government or school district, the clerk shall  
4 certify the question of whether to apply such limitations to  
5 that unit of local government or school district to the proper  
6 election authority, who shall submit the question at the next  
7 election in accordance with the general election law.

8 The question of whether to apply the limitations under  
9 subsection (b) of Section 4 shall be presented in substantially  
10 the following form:

11 Shall (the legal name of the unit of local government  
12 or school district) be free to determine certain matters  
13 without negotiating with employee unions, such as the use  
14 of service providers, the decision to provide health  
15 benefits, caps on total payroll, employees' use of  
16 government time for union matters, required staffing  
17 levels, evaluation procedures, and, in the case of schools,  
18 curriculum?

19 The votes must be recorded as "Yes" or "No". If a majority  
20 of voters voting on the question are in favor of applying such  
21 limitations, subsection (b) of Section 4 shall apply to  
22 bargaining with that unit of local government or school  
23 district.

24 Section 5-10. The Property Tax Code is amended by changing  
25 Sections 18-185, 18-205, 18-213, and 18-214 and by adding

1 Section 18-242 as follows:

2 (35 ILCS 200/18-185)

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

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

7 "Consumer Price Index" means the Consumer Price Index for  
8 All Urban Consumers for all items published by the United  
9 States Department of Labor.

10 "Extension limitation", for levy years prior to 2017, means  
11 (a) the lesser of 5% or the percentage increase in the Consumer  
12 Price Index during the 12-month calendar year preceding the  
13 levy year or (b) the rate of increase approved by voters under  
14 Section 18-205.

15 "Extension limitation", beginning in levy year 2017, means  
16 0% or the rate of increase approved by the voters under Section  
17 18-205.

18 "Affected county" means a county of 3,000,000 or more  
19 inhabitants or a county contiguous to a county of 3,000,000 or  
20 more inhabitants.

21 "Taxing district" has the same meaning provided in Section  
22 1-150, except as otherwise provided in this Section. For the  
23 1991 through 1994 levy years only, "taxing district" includes  
24 only each non-home rule taxing district having the majority of  
25 its 1990 equalized assessed value within any county or counties

1 contiguous to a county with 3,000,000 or more inhabitants.  
2 Beginning with the 1995 levy year and through the 2016 levy  
3 year, "taxing district" includes only each non-home rule taxing  
4 district subject to this Law before the 1995 levy year and each  
5 non-home rule taxing district not subject to this Law before  
6 the 1995 levy year having the majority of its 1994 equalized  
7 assessed value in an affected county or counties. Beginning  
8 with the levy year in which this Law becomes applicable to a  
9 taxing district as provided in Section 18-213, "taxing  
10 district" also includes those taxing districts made subject to  
11 this Law as provided in Section 18-213. Beginning with the 2017  
12 levy year, "taxing district" means each unit of local  
13 government, school district, or community college district in  
14 the State with the power to levy taxes, including, but not  
15 limited to, home rule units and taxing districts that were not  
16 subject to this Law prior to the effective date of this  
17 amendatory Act of the 100th General Assembly.

18 "Aggregate extension" for taxing districts to which this  
19 Law applied before the 1995 levy year means the annual  
20 corporate extension for the taxing district and those special  
21 purpose extensions that are made annually for the taxing  
22 district, excluding special purpose extensions: (a) made for  
23 the taxing district to pay interest or principal on general  
24 obligation bonds that were approved by referendum; (b) made for  
25 any taxing district to pay interest or principal on general  
26 obligation bonds issued before October 1, 1991; (c) made for

1 any taxing district to pay interest or principal on bonds  
2 issued to refund or continue to refund those bonds issued  
3 before October 1, 1991; (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 October 1, 1991 that were approved by  
6 referendum; (e) made for any taxing district to pay interest or  
7 principal on revenue bonds issued before October 1, 1991 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 October 1, 1991, to pay for the building project; (g) made for  
17 payments due under installment contracts entered into before  
18 October 1, 1991; (h) made for payments of principal and  
19 interest on bonds issued under the Metropolitan Water  
20 Reclamation District Act to finance construction projects  
21 initiated before October 1, 1991; (i) made for payments of  
22 principal and interest on limited bonds, as defined in Section  
23 3 of the Local Government Debt Reform Act, in an amount not to  
24 exceed the debt service extension base less the amount in items  
25 (b), (c), (e), and (h) of this definition for non-referendum  
26 obligations, except obligations initially issued pursuant to

1 referendum; (j) made for payments of principal and interest on  
2 bonds issued under Section 15 of the Local Government Debt  
3 Reform Act; (k) made by a school district that participates in  
4 the Special Education District of Lake County, created by  
5 special education joint agreement under Section 10-22.31 of the  
6 School Code, for payment of the school district's share of the  
7 amounts required to be contributed by the Special Education  
8 District of Lake County to the Illinois Municipal Retirement  
9 Fund under Article 7 of the Illinois Pension Code; the amount  
10 of any extension under this item (k) shall be certified by the  
11 school district to the county clerk; (l) made to fund expenses  
12 of providing joint recreational programs for persons with  
13 disabilities under Section 5-8 of the Park District Code or  
14 Section 11-95-14 of the Illinois Municipal Code; (m) made for  
15 temporary relocation loan repayment purposes pursuant to  
16 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for  
17 payment of principal and interest on any bonds issued under the  
18 authority of Section 17-2.2d of the School Code; (o) made for  
19 contributions to a firefighter's pension fund created under  
20 Article 4 of the Illinois Pension Code, to the extent of the  
21 amount certified under item (5) of Section 4-134 of the  
22 Illinois Pension Code; and (p) made for road purposes in the  
23 first year after a township assumes the rights, powers, duties,  
24 assets, property, liabilities, obligations, and  
25 responsibilities of a road district abolished under the  
26 provisions of Section 6-133 of the Illinois Highway Code.

1 "Aggregate extension" for the taxing districts to which  
2 this Law did not apply before the 1995 levy year (except taxing  
3 districts subject to this Law in accordance with Section 18-213  
4 or this amendatory Act of the 100th General Assembly) means the  
5 annual corporate extension for the taxing district and those  
6 special purpose extensions that are made annually for the  
7 taxing district, excluding special purpose extensions: (a)  
8 made for the taxing district to pay interest or principal on  
9 general obligation bonds that were approved by referendum; (b)  
10 made for any taxing district to pay interest or principal on  
11 general obligation bonds issued before March 1, 1995; (c) made  
12 for any taxing district to pay interest or principal on bonds  
13 issued to refund or continue to refund those bonds issued  
14 before March 1, 1995; (d) made for any taxing district to pay  
15 interest or principal on bonds issued to refund or continue to  
16 refund bonds issued after March 1, 1995 that were approved by  
17 referendum; (e) made for any taxing district to pay interest or  
18 principal on revenue bonds issued before March 1, 1995 for  
19 payment of which a property tax levy or the full faith and  
20 credit of the unit of local government is pledged; however, a  
21 tax for the payment of interest or principal on those bonds  
22 shall be made only after the governing body of the unit of  
23 local government finds that all other sources for payment are  
24 insufficient to make those payments; (f) made for payments  
25 under a building commission lease when the lease payments are  
26 for the retirement of bonds issued by the commission before

1 March 1, 1995 to pay for the building project; (g) made for  
2 payments due under installment contracts entered into before  
3 March 1, 1995; (h) made for payments of principal and interest  
4 on bonds issued under the Metropolitan Water Reclamation  
5 District Act to finance construction projects initiated before  
6 October 1, 1991; (h-4) made for stormwater management purposes  
7 by the Metropolitan Water Reclamation District of Greater  
8 Chicago under Section 12 of the Metropolitan Water Reclamation  
9 District Act; (i) made for payments of principal and interest  
10 on limited bonds, as defined in Section 3 of the Local  
11 Government Debt Reform Act, in an amount not to exceed the debt  
12 service extension base less the amount in items (b), (c), and  
13 (e) of this definition for non-referendum obligations, except  
14 obligations initially issued pursuant to referendum and bonds  
15 described in subsection (h) of this definition; (j) made for  
16 payments of principal and interest on bonds issued under  
17 Section 15 of the Local Government Debt Reform Act; (k) made  
18 for payments of principal and interest on bonds authorized by  
19 Public Act 88-503 and issued under Section 20a of the Chicago  
20 Park District Act for aquarium or museum projects; (l) made for  
21 payments of principal and interest on bonds authorized by  
22 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section  
23 21.2 of the Cook County Forest Preserve District Act, (ii)  
24 issued under Section 42 of the Cook County Forest Preserve  
25 District Act for zoological park projects, or (iii) issued  
26 under Section 44.1 of the Cook County Forest Preserve District

1 Act for botanical gardens projects; (m) made pursuant to  
2 Section 34-53.5 of the School Code, whether levied annually or  
3 not; (n) made to fund expenses of providing joint recreational  
4 programs for persons with disabilities under Section 5-8 of the  
5 Park District Code or Section 11-95-14 of the Illinois  
6 Municipal Code; (o) made by the Chicago Park District for  
7 recreational programs for persons with disabilities under  
8 subsection (c) of Section 7.06 of the Chicago Park District  
9 Act; (p) made for contributions to a firefighter's pension fund  
10 created under Article 4 of the Illinois Pension Code, to the  
11 extent of the amount certified under item (5) of Section 4-134  
12 of the Illinois Pension Code; and (q) made by Ford Heights  
13 School District 169 under Section 17-9.02 of the School Code.

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



1 continue to refund those bonds issued before the date on which  
2 the referendum making this Law applicable to the taxing  
3 district is held; (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 the date on which the referendum  
6 making this Law applicable to the taxing district is held if  
7 the bonds were approved by referendum after the date on which  
8 the referendum making this Law applicable to the taxing  
9 district is held; (e) made for any taxing district to pay  
10 interest or principal on revenue bonds issued before the date  
11 on which the referendum making this Law applicable to the  
12 taxing district is held for payment of which a property tax  
13 levy or the full faith and credit of the unit of local  
14 government is pledged; however, a tax for the payment of  
15 interest or principal on those bonds shall be made only after  
16 the governing body of the unit of local government finds that  
17 all other sources for payment are insufficient to make those  
18 payments; (f) made for payments under a building commission  
19 lease when the lease payments are for the retirement of bonds  
20 issued by the commission before the date on which the  
21 referendum making this Law applicable to the taxing district is  
22 held to pay for the building project; (g) made for payments due  
23 under installment contracts entered into before the date on  
24 which the referendum making this Law applicable to the taxing  
25 district is held; (h) made for payments of principal and  
26 interest on limited bonds, as defined in Section 3 of the Local

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

23 "Aggregate extension" for all taxing districts to which  
24 this Law applies in accordance with paragraph (2) of subsection  
25 (e) of Section 18-213 or this amendatory Act of the 100th  
26 General Assembly means the annual corporate extension for the

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

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

24 "Debt service extension base" means an amount equal to that  
25 portion of the extension for a taxing district for the 1994  
26 levy year, or for those taxing districts subject to this Law in

1 accordance with Section 18-213, except for those subject to  
2 paragraph (2) of subsection (e) of Section 18-213, for the levy  
3 year in which the referendum making this Law applicable to the  
4 taxing district is held, or for those taxing districts subject  
5 to this Law in accordance with paragraph (2) of subsection (e)  
6 of Section 18-213 for the 1996 levy year, constituting an  
7 extension for payment of principal and interest on bonds issued  
8 by the taxing district without referendum, but not including  
9 excluded non-referendum bonds. For park districts (i) that were  
10 first subject to this Law in 1991 or 1995 and (ii) whose  
11 extension for the 1994 levy year for the payment of principal  
12 and interest on bonds issued by the park district without  
13 referendum (but not including excluded non-referendum bonds)  
14 was less than 51% of the amount for the 1991 levy year  
15 constituting an extension for payment of principal and interest  
16 on bonds issued by the park district without referendum (but  
17 not including excluded non-referendum bonds), "debt service  
18 extension base" means an amount equal to that portion of the  
19 extension for the 1991 levy year constituting an extension for  
20 payment of principal and interest on bonds issued by the park  
21 district without referendum (but not including excluded  
22 non-referendum bonds). A debt service extension base  
23 established or increased at any time pursuant to any provision  
24 of this Law, except Section 18-212, shall be increased each  
25 year commencing with the later of (i) the 2009 levy year or  
26 (ii) the first levy year in which this Law becomes applicable

1 to the taxing district, by the lesser of 5% or the percentage  
2 increase in the Consumer Price Index during the 12-month  
3 calendar year preceding the levy year. The debt service  
4 extension base may be established or increased as provided  
5 under Section 18-212. "Excluded non-referendum bonds" means  
6 (i) bonds authorized by Public Act 88-503 and issued under  
7 Section 20a of the Chicago Park District Act for aquarium and  
8 museum projects; (ii) bonds issued under Section 15 of the  
9 Local Government Debt Reform Act; or (iii) refunding  
10 obligations issued to refund or to continue to refund  
11 obligations initially issued pursuant to referendum.

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

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

1 levy year that resulted in the over or under extension of  
2 taxes, or (ii) increased or decreased the tax extension for the  
3 last preceding levy year as required by Section 18-135(c).  
4 Whenever an adjustment is required under Section 18-135, the  
5 aggregate extension base of the taxing district shall be equal  
6 to the amount that the aggregate extension of the taxing  
7 district would have been for the last preceding levy year if  
8 either or both (i) actual, rather than estimated, valuations or  
9 rates had been used to calculate the extension of taxes for the  
10 last levy year, or (ii) the tax extension for the last  
11 preceding levy year had not been adjusted as required by  
12 subsection (c) of Section 18-135.

13 Notwithstanding any other provision of law, for levy year  
14 2012, the aggregate extension base for West Northfield School  
15 District No. 31 in Cook County shall be \$12,654,592.

16 "Levy year" has the same meaning as "year" under Section  
17 1-155.

18 "New property" means (i) the assessed value, after final  
19 board of review or board of appeals action, of new improvements  
20 or additions to existing improvements on any parcel of real  
21 property that increase the assessed value of that real property  
22 during the levy year multiplied by the equalization factor  
23 issued by the Department under Section 17-30, (ii) the assessed  
24 value, after final board of review or board of appeals action,  
25 of real property not exempt from real estate taxation, which  
26 real property was exempt from real estate taxation for any

1 portion of the immediately preceding levy year, multiplied by  
2 the equalization factor issued by the Department under Section  
3 17-30, including the assessed value, upon final stabilization  
4 of occupancy after new construction is complete, of any real  
5 property located within the boundaries of an otherwise or  
6 previously exempt military reservation that is intended for  
7 residential use and owned by or leased to a private corporation  
8 or other entity, (iii) in counties that classify in accordance  
9 with Section 4 of Article IX of the Illinois Constitution, an  
10 incentive property's additional assessed value resulting from  
11 a scheduled increase in the level of assessment as applied to  
12 the first year final board of review market value, and (iv) any  
13 increase in assessed value due to oil or gas production from an  
14 oil or gas well required to be permitted under the Hydraulic  
15 Fracturing Regulatory Act that was not produced in or accounted  
16 for during the previous levy year. In addition, the county  
17 clerk in a county containing a population of 3,000,000 or more  
18 shall include in the 1997 recovered tax increment value for any  
19 school district, any recovered tax increment value that was  
20 applicable to the 1995 tax year calculations.

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

25 "Recovered tax increment value" means, except as otherwise  
26 provided in this paragraph, the amount of the current year's



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

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

14 Except as otherwise provided in this Section, "limiting  
15 rate" means a fraction the numerator of which is the last  
16 preceding aggregate extension base times an amount equal to one  
17 plus the extension limitation defined in this Section and the  
18 denominator of which is the current year's equalized assessed  
19 value of all real property in the territory under the  
20 jurisdiction of the taxing district during the prior levy year.  
21 For those taxing districts that reduced their aggregate  
22 extension for the last preceding levy year, the highest  
23 aggregate extension in any of the last 3 preceding levy years  
24 shall be used for the purpose of computing the limiting rate.  
25 The denominator shall not include new property or the recovered  
26 tax increment value. If a new rate, a rate decrease, or a

1 limiting rate increase has been approved at an election held  
2 after March 21, 2006, then (i) the otherwise applicable  
3 limiting rate shall be increased by the amount of the new rate  
4 or shall be reduced by the amount of the rate decrease, as the  
5 case may be, or (ii) in the case of a limiting rate increase,  
6 the limiting rate shall be equal to the rate set forth in the  
7 proposition approved by the voters for each of the years  
8 specified in the proposition, after which the limiting rate of  
9 the taxing district shall be calculated as otherwise provided.

10 In the case of a taxing district that obtained referendum  
11 approval for an increased limiting rate on March 20, 2012, the  
12 limiting rate for tax year 2012 shall be the rate that  
13 generates the approximate total amount of taxes extendable for  
14 that tax year, as set forth in the proposition approved by the  
15 voters; this rate shall be the final rate applied by the county  
16 clerk for the aggregate of all capped funds of the district for  
17 tax year 2012.

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

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

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

24 "Consumer Price Index" means the Consumer Price Index for  
25 All Urban Consumers for all items published by the United

1 States Department of Labor.

2 "Extension limitation", for levy years prior to 2017, means  
3 (a) the lesser of 5% or the percentage increase in the Consumer  
4 Price Index during the 12-month calendar year preceding the  
5 levy year or (b) the rate of increase approved by voters under  
6 Section 18-205.

7 "Extension limitation", beginning in levy year 2017, means  
8 0% or the rate of increase approved by the voters under Section  
9 18-205.

10 "Affected county" means a county of 3,000,000 or more  
11 inhabitants or a county contiguous to a county of 3,000,000 or  
12 more inhabitants.

13 "Taxing district" has the same meaning provided in Section  
14 1-150, except as otherwise provided in this Section. For the  
15 1991 through 1994 levy years only, "taxing district" includes  
16 only each non-home rule taxing district having the majority of  
17 its 1990 equalized assessed value within any county or counties  
18 contiguous to a county with 3,000,000 or more inhabitants.  
19 Beginning with the 1995 levy year and through the 2016 levy  
20 year, "taxing district" includes only each non-home rule taxing  
21 district subject to this Law before the 1995 levy year and each  
22 non-home rule taxing district not subject to this Law before  
23 the 1995 levy year having the majority of its 1994 equalized  
24 assessed value in an affected county or counties. Beginning  
25 with the levy year in which this Law becomes applicable to a  
26 taxing district as provided in Section 18-213, "taxing

1 district" also includes those taxing districts made subject to  
2 this Law as provided in Section 18-213. Beginning with the 2017  
3 levy year, "taxing district" means each unit of local  
4 government, school district, or community college district in  
5 the State with the power to levy taxes, including, but not  
6 limited to, home rule units and taxing districts that were not  
7 subject to this Law prior to the effective date of this  
8 amendatory Act of the 100th General Assembly.

9 "Aggregate extension" for taxing districts to which this  
10 Law applied before the 1995 levy year means the annual  
11 corporate extension for the taxing district and those special  
12 purpose extensions that are made annually for the taxing  
13 district, excluding special purpose extensions: (a) made for  
14 the taxing district to pay interest or principal on general  
15 obligation bonds that were approved by referendum; (b) made for  
16 any taxing district to pay interest or principal on general  
17 obligation bonds issued before October 1, 1991; (c) made for  
18 any taxing district to pay interest or principal on bonds  
19 issued to refund or continue to refund those bonds issued  
20 before October 1, 1991; (d) made for any taxing district to pay  
21 interest or principal on bonds issued to refund or continue to  
22 refund bonds issued after October 1, 1991 that were approved by  
23 referendum; (e) made for any taxing district to pay interest or  
24 principal on revenue bonds issued before October 1, 1991 for  
25 payment of which a property tax levy or the full faith and  
26 credit of the unit of local government is pledged; however, a

1 tax for the payment of interest or principal on those bonds  
2 shall be made only after the governing body of the unit of  
3 local government finds that all other sources for payment are  
4 insufficient to make those payments; (f) made for payments  
5 under a building commission lease when the lease payments are  
6 for the retirement of bonds issued by the commission before  
7 October 1, 1991, to pay for the building project; (g) made for  
8 payments due under installment contracts entered into before  
9 October 1, 1991; (h) made for payments of principal and  
10 interest on bonds issued under the Metropolitan Water  
11 Reclamation District Act to finance construction projects  
12 initiated before October 1, 1991; (i) made for payments of  
13 principal and interest on limited bonds, as defined in Section  
14 3 of the Local Government Debt Reform Act, in an amount not to  
15 exceed the debt service extension base less the amount in items  
16 (b), (c), (e), and (h) of this definition for non-referendum  
17 obligations, except obligations initially issued pursuant to  
18 referendum; (j) made for payments of principal and interest on  
19 bonds issued under Section 15 of the Local Government Debt  
20 Reform Act; (k) made by a school district that participates in  
21 the Special Education District of Lake County, created by  
22 special education joint agreement under Section 10-22.31 of the  
23 School Code, for payment of the school district's share of the  
24 amounts required to be contributed by the Special Education  
25 District of Lake County to the Illinois Municipal Retirement  
26 Fund under Article 7 of the Illinois Pension Code; the amount

1 of any extension under this item (k) shall be certified by the  
2 school district to the county clerk; (l) made to fund expenses  
3 of providing joint recreational programs for persons with  
4 disabilities under Section 5-8 of the Park District Code or  
5 Section 11-95-14 of the Illinois Municipal Code; (m) made for  
6 temporary relocation loan repayment purposes pursuant to  
7 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for  
8 payment of principal and interest on any bonds issued under the  
9 authority of Section 17-2.2d of the School Code; (o) made for  
10 contributions to a firefighter's pension fund created under  
11 Article 4 of the Illinois Pension Code, to the extent of the  
12 amount certified under item (5) of Section 4-134 of the  
13 Illinois Pension Code; and (p) made for road purposes in the  
14 first year after a township assumes the rights, powers, duties,  
15 assets, property, liabilities, obligations, and  
16 responsibilities of a road district abolished under the  
17 provisions of Section 6-133 of the Illinois Highway Code.

18 "Aggregate extension" for the taxing districts to which  
19 this Law did not apply before the 1995 levy year (except taxing  
20 districts subject to this Law in accordance with Section 18-213  
21 or this amendatory Act of the 100th General Assembly) means the  
22 annual corporate extension for the taxing district and those  
23 special purpose extensions that are made annually for the  
24 taxing district, excluding special purpose extensions: (a)  
25 made for the taxing district to pay interest or principal on  
26 general obligation bonds that were approved by referendum; (b)

1 made for any taxing district to pay interest or principal on  
2 general obligation bonds issued before March 1, 1995; (c) made  
3 for any taxing district to pay interest or principal on bonds  
4 issued to refund or continue to refund those bonds issued  
5 before March 1, 1995; (d) made for any taxing district to pay  
6 interest or principal on bonds issued to refund or continue to  
7 refund bonds issued after March 1, 1995 that were approved by  
8 referendum; (e) made for any taxing district to pay interest or  
9 principal on revenue bonds issued before March 1, 1995 for  
10 payment of which a property tax levy or the full faith and  
11 credit of the unit of local government is pledged; however, a  
12 tax for the payment of interest or principal on those bonds  
13 shall be made only after the governing body of the unit of  
14 local government finds that all other sources for payment are  
15 insufficient to make those payments; (f) made for payments  
16 under a building commission lease when the lease payments are  
17 for the retirement of bonds issued by the commission before  
18 March 1, 1995 to pay for the building project; (g) made for  
19 payments due under installment contracts entered into before  
20 March 1, 1995; (h) made for payments of principal and interest  
21 on bonds issued under the Metropolitan Water Reclamation  
22 District Act to finance construction projects initiated before  
23 October 1, 1991; (h-4) made for stormwater management purposes  
24 by the Metropolitan Water Reclamation District of Greater  
25 Chicago under Section 12 of the Metropolitan Water Reclamation  
26 District Act; (i) made for payments of principal and interest



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

1 created under Article 4 of the Illinois Pension Code, to the  
2 extent of the amount certified under item (5) of Section 4-134  
3 of the Illinois Pension Code; (q) made by Ford Heights School  
4 District 169 under Section 17-9.02 of the School Code; and (r)  
5 made for the purpose of making employer contributions to the  
6 Public School Teachers' Pension and Retirement Fund of Chicago  
7 under Section 34-53 of the School Code.

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

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

1 for a qualified airport authority to pay interest or principal  
2 on general obligation bonds issued for the purpose of paying  
3 obligations due under, or financing airport facilities  
4 required to be acquired, constructed, installed or equipped  
5 pursuant to, contracts entered into before March 1, 1996 (but  
6 not including any amendments to such a contract taking effect  
7 on or after that date); (k) made to fund expenses of providing  
8 joint recreational programs for persons with disabilities  
9 under Section 5-8 of the Park District Code or Section 11-95-14  
10 of the Illinois Municipal Code; (l) made for contributions to a  
11 firefighter's pension fund created under Article 4 of the  
12 Illinois Pension Code, to the extent of the amount certified  
13 under item (5) of Section 4-134 of the Illinois Pension Code;  
14 and (m) made for the taxing district to pay interest or  
15 principal on general obligation bonds issued pursuant to  
16 Section 19-3.10 of the School Code.

17 "Aggregate extension" for all taxing districts to which  
18 this Law applies in accordance with paragraph (2) of subsection  
19 (e) of Section 18-213 or this amendatory Act of the 100th  
20 General Assembly means the annual corporate extension for the  
21 taxing district and those special purpose extensions that are  
22 made annually for the taxing district, excluding special  
23 purpose extensions: (a) made for the taxing district to pay  
24 interest or principal on general obligation bonds that were  
25 approved by referendum; (b) made for any taxing district to pay  
26 interest or principal on general obligation bonds issued before

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

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

18 "Debt service extension base" means an amount equal to that  
19 portion of the extension for a taxing district for the 1994  
20 levy year, or for those taxing districts subject to this Law in  
21 accordance with Section 18-213, except for those subject to  
22 paragraph (2) of subsection (e) of Section 18-213, for the levy  
23 year in which the referendum making this Law applicable to the  
24 taxing district is held, or for those taxing districts subject  
25 to this Law in accordance with paragraph (2) of subsection (e)  
26 of Section 18-213 for the 1996 levy year, constituting an

1 extension for payment of principal and interest on bonds issued  
2 by the taxing district without referendum, but not including  
3 excluded non-referendum bonds. For park districts (i) that were  
4 first subject to this Law in 1991 or 1995 and (ii) whose  
5 extension for the 1994 levy year for the payment of principal  
6 and interest on bonds issued by the park district without  
7 referendum (but not including excluded non-referendum bonds)  
8 was less than 51% of the amount for the 1991 levy year  
9 constituting an extension for payment of principal and interest  
10 on bonds issued by the park district without referendum (but  
11 not including excluded non-referendum bonds), "debt service  
12 extension base" means an amount equal to that portion of the  
13 extension for the 1991 levy year constituting an extension for  
14 payment of principal and interest on bonds issued by the park  
15 district without referendum (but not including excluded  
16 non-referendum bonds). A debt service extension base  
17 established or increased at any time pursuant to any provision  
18 of this Law, except Section 18-212, shall be increased each  
19 year commencing with the later of (i) the 2009 levy year or  
20 (ii) the first levy year in which this Law becomes applicable  
21 to the taxing district, by 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. The debt service  
24 extension base may be established or increased as provided  
25 under Section 18-212. "Excluded non-referendum bonds" means  
26 (i) bonds authorized by Public Act 88-503 and issued under

1 Section 20a of the Chicago Park District Act for aquarium and  
2 museum projects; (ii) bonds issued under Section 15 of the  
3 Local Government Debt Reform Act; or (iii) refunding  
4 obligations issued to refund or to continue to refund  
5 obligations initially issued pursuant to referendum.

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

14 "Aggregate extension base" means the taxing district's  
15 last preceding aggregate extension as adjusted under Sections  
16 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
17 shall be made for the 2007 levy year and all subsequent levy  
18 years whenever one or more counties within which a taxing  
19 district is located (i) used estimated valuations or rates when  
20 extending taxes in the taxing district for the last preceding  
21 levy year that resulted in the over or under extension of  
22 taxes, or (ii) increased or decreased the tax extension for the  
23 last preceding levy year as required by Section 18-135(c).  
24 Whenever an adjustment is required under Section 18-135, the  
25 aggregate extension base of the taxing district shall be equal  
26 to the amount that the aggregate extension of the taxing



1 district would have been for the last preceding levy year if  
2 either or both (i) actual, rather than estimated, valuations or  
3 rates had been used to calculate the extension of taxes for the  
4 last levy year, or (ii) the tax extension for the last  
5 preceding levy year had not been adjusted as required by  
6 subsection (c) of Section 18-135.

7 Notwithstanding any other provision of law, for levy year  
8 2012, the aggregate extension base for West Northfield School  
9 District No. 31 in Cook County shall be \$12,654,592.

10 "Levy year" has the same meaning as "year" under Section  
11 1-155.

12 "New property" means (i) the assessed value, after final  
13 board of review or board of appeals action, of new improvements  
14 or additions to existing improvements on any parcel of real  
15 property that increase the assessed value of that real property  
16 during the levy year multiplied by the equalization factor  
17 issued by the Department under Section 17-30, (ii) the assessed  
18 value, after final board of review or board of appeals action,  
19 of real property not exempt from real estate taxation, which  
20 real property was exempt from real estate taxation for any  
21 portion of the immediately preceding levy year, multiplied by  
22 the equalization factor issued by the Department under Section  
23 17-30, including the assessed value, upon final stabilization  
24 of occupancy after new construction is complete, of any real  
25 property located within the boundaries of an otherwise or  
26 previously exempt military reservation that is intended for

1 residential use and owned by or leased to a private corporation  
2 or other entity, (iii) in counties that classify in accordance  
3 with Section 4 of Article IX of the Illinois Constitution, an  
4 incentive property's additional assessed value resulting from  
5 a scheduled increase in the level of assessment as applied to  
6 the first year final board of review market value, and (iv) any  
7 increase in assessed value due to oil or gas production from an  
8 oil or gas well required to be permitted under the Hydraulic  
9 Fracturing Regulatory Act that was not produced in or accounted  
10 for during the previous levy year. In addition, the county  
11 clerk in a county containing a population of 3,000,000 or more  
12 shall include in the 1997 recovered tax increment value for any  
13 school district, any recovered tax increment value that was  
14 applicable to the 1995 tax year calculations.

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

19 "Recovered tax increment value" means, except as otherwise  
20 provided in this paragraph, the amount of the current year's  
21 equalized assessed value, in the first year after a  
22 municipality terminates the designation of an area as a  
23 redevelopment project area previously established under the  
24 Tax Increment Allocation Development Act in the Illinois  
25 Municipal Code, previously established under the Industrial  
26 Jobs Recovery Law in the Illinois Municipal Code, previously

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

1 the Illinois Municipal Code, or the Economic Development Area  
2 Tax Increment Allocation Act, "recovered tax increment value"  
3 means the amount of the current year's equalized assessed value  
4 of each taxable lot, block, tract, or parcel of real property  
5 removed from the redevelopment project area over and above the  
6 initial equalized assessed value of that real property before  
7 removal from the redevelopment project area.

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

1 proposition approved by the voters for each of the years  
2 specified in the proposition, after which the limiting rate of  
3 the taxing district shall be calculated as otherwise provided.  
4 In the case of a taxing district that obtained referendum  
5 approval for an increased limiting rate on March 20, 2012, the  
6 limiting rate for tax year 2012 shall be the rate that  
7 generates the approximate total amount of taxes extendable for  
8 that tax year, as set forth in the proposition approved by the  
9 voters; this rate shall be the final rate applied by the county  
10 clerk for the aggregate of all capped funds of the district for  
11 tax year 2012.

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

14 (35 ILCS 200/18-205)

15 Sec. 18-205. Referendum to increase the extension  
16 limitation. A taxing district is limited to an extension  
17 limitation as defined in Section 18-185 ~~of 5% or the percentage~~  
18 ~~increase in the Consumer Price Index during the 12 month~~  
19 ~~calendar year preceding the levy year, whichever is less.~~ A  
20 taxing district may increase its extension limitation for one  
21 or more levy years if that taxing district holds a referendum  
22 before the levy date for the first levy year at which a  
23 majority of voters voting on the issue approves adoption of a  
24 higher extension limitation. Referenda shall be conducted at a  
25 regularly scheduled election in accordance with the Election

1 Code. For referenda to increase the extension limitation for  
2 levy years prior to 2017, the ~~The~~ question shall be presented  
3 in substantially the following manner ~~for all elections held~~  
4 ~~after March 21, 2006:~~

5 Shall the extension limitation under the Property Tax  
6 Extension Limitation Law for (insert the legal name,  
7 number, if any, and county or counties of the taxing  
8 district and geographic or other common name by which a  
9 school or community college district is known and referred  
10 to), Illinois, be increased from the lesser of 5% or the  
11 percentage increase in the Consumer Price Index over the  
12 prior levy year to (insert the percentage of the proposed  
13 increase)% per year for (insert each levy year for which  
14 the increased extension limitation will apply)?

15 For referenda to increase the extension limitation for levy  
16 year 2017 and thereafter, the question shall be presented in  
17 substantially the following manner:

18 Shall the extension limitation under the Property Tax  
19 Extension Limitation Law for (insert the legal name,  
20 number, if any, and county or counties of the taxing  
21 district and geographic or other common name by which a  
22 school or community college district is known and referred  
23 to), Illinois, be increased from 0% to (insert the  
24 percentage of the proposed increase)% per year for (insert  
25 each levy year for which the increased extension limitation  
26 will apply)?

1 The votes must be recorded as "Yes" or "No".

2 If a majority of voters voting on the issue approves the  
3 adoption of the increase, the increase shall be applicable for  
4 each levy year specified.

5 The ballot for any question submitted pursuant to this  
6 Section shall have printed thereon, but not as a part of the  
7 question submitted, only the following supplemental  
8 information (which shall be supplied to the election authority  
9 by the taxing district) in substantially the following form:

10 (1) For the (insert the first levy year for which the  
11 increased extension limitation will be applicable) levy  
12 year the approximate amount of the additional tax  
13 extendable against property containing a single family  
14 residence and having a fair market value at the time of the  
15 referendum of \$100,000 is estimated to be \$....

16 (2) Based upon an average annual percentage increase  
17 (or decrease) in the market value of such property of ...%  
18 (insert percentage equal to the average annual percentage  
19 increase or decrease for the prior 3 levy years, at the  
20 time the submission of the question is initiated by the  
21 taxing district, in the amount of (A) the equalized  
22 assessed value of the taxable property in the taxing  
23 district less (B) the new property included in the  
24 equalized assessed value), the approximate amount of the  
25 additional tax extendable against such property for the ...  
26 levy year is estimated to be \$... and for the ... levy year

1 is estimated to be \$....

2 Paragraph (2) shall be included only if the increased  
3 extension limitation will be applicable for more than one year  
4 and shall list each levy year for which the increased extension  
5 limitation will be applicable. The additional tax shown for  
6 each levy year shall be the approximate dollar amount of the  
7 increase over the amount of the most recently completed  
8 extension at the time the submission of the question is  
9 initiated by the taxing district. The approximate amount of the  
10 additional tax extendable shown in paragraphs (1) and (2) shall  
11 be calculated by multiplying \$100,000 (the fair market value of  
12 the property without regard to any property tax exemptions) by  
13 (i) the percentage level of assessment prescribed for that  
14 property by statute, or by ordinance of the county board in  
15 counties that classify property for purposes of taxation in  
16 accordance with Section 4 of Article IX of the Illinois  
17 Constitution; (ii) the most recent final equalization factor  
18 certified to the county clerk by the Department of Revenue at  
19 the time the taxing district initiates the submission of the  
20 proposition to the electors; (iii) the last known aggregate  
21 extension base of the taxing district at the time the  
22 submission of the question is initiated by the taxing district;  
23 and (iv) the difference between the percentage increase  
24 proposed in the question and (A) the lesser of 5% or the  
25 percentage increase in the Consumer Price Index for the prior  
26 levy year (or an estimate of the percentage increase for the



1 prior levy year if the increase is unavailable at the time the  
2 submission of the question is initiated by the taxing district)  
3 or (B) 0%, as applicable; and dividing the result by the last  
4 known equalized assessed value of the taxing district at the  
5 time the submission of the question is initiated by the taxing  
6 district. This amendatory Act of the 97th General Assembly is  
7 intended to clarify the existing requirements of this Section,  
8 and shall not be construed to validate any prior non-compliant  
9 referendum language. Any notice required to be published in  
10 connection with the submission of the question shall also  
11 contain this supplemental information and shall not contain any  
12 other supplemental information. Any error, miscalculation, or  
13 inaccuracy in computing any amount set forth on the ballot or  
14 in the notice that is not deliberate shall not invalidate or  
15 affect the validity of any proposition approved. Notice of the  
16 referendum shall be published and posted as otherwise required  
17 by law, and the submission of the question shall be initiated  
18 as provided by law.

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

20 (35 ILCS 200/18-213)

21 Sec. 18-213. Referenda on applicability of the Property Tax  
22 Extension Limitation Law.

23 (a) The provisions of this Section do not apply to a taxing  
24 district subject to this Law because a majority of its 1990  
25 equalized assessed value is in a county or counties contiguous

1 to a county of 3,000,000 or more inhabitants, or because a  
2 majority of its 1994 equalized assessed value is in an affected  
3 county and the taxing district was not subject to this Law  
4 before the 1995 levy year.

5 (b) Prior to levy year 2017, the ~~The~~ county board of a  
6 county that is not subject to this Law may, by ordinance or  
7 resolution, submit to the voters of the county the question of  
8 whether to make all non-home rule taxing districts that have  
9 all or a portion of their equalized assessed valuation situated  
10 in the county subject to this Law in the manner set forth in  
11 this Section.

12 For purposes of this Section only:

13 "Taxing district" has the same meaning provided in Section  
14 1-150.

15 "Equalized assessed valuation" means the equalized  
16 assessed valuation for a taxing district for the immediately  
17 preceding levy year.

18 (c) The ordinance or resolution shall request the  
19 submission of the proposition at any election, except a  
20 consolidated primary election, for the purpose of voting for or  
21 against making the Property Tax Extension Limitation Law  
22 applicable to all non-home rule taxing districts that have all  
23 or a portion of their equalized assessed valuation situated in  
24 the county.

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

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

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

7            (d) The county clerk shall order the proposition submitted  
8            to the electors of the county at the election specified in the  
9            ordinance or resolution. If part of the county is under the  
10           jurisdiction of a board or boards of election commissioners,  
11           the county clerk shall submit a certified copy of the ordinance  
12           or resolution to each board of election commissioners, which  
13           shall order the proposition submitted to the electors of the  
14           taxing district within its jurisdiction at the election  
15           specified in the ordinance or resolution.

16           (e) (1) With respect to taxing districts having all of  
17           their equalized assessed valuation located in the county,  
18           if a majority of the votes cast on the proposition are in  
19           favor of the proposition, then this Law becomes applicable  
20           to the taxing district beginning on January 1 of the year  
21           following the date of the referendum.

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

26           (A) do not have all of their equalized assessed

1 valuation located in a single county,

2 (B) have equalized assessed valuation in an  
3 affected county,

4 (C) meet the condition that each county, other than  
5 an affected county, in which any of the equalized  
6 assessed valuation of the taxing district is located  
7 has held a referendum under this Section at any  
8 election, except a consolidated primary election, held  
9 prior to the effective date of this amendatory Act of  
10 1997, and

11 (D) have a majority of the district's equalized  
12 assessed valuation located in one or more counties in  
13 each of which the voters have approved a referendum  
14 under this Section prior to the effective date of this  
15 amendatory Act of 1997. For purposes of this Section,  
16 in determining whether a majority of the equalized  
17 assessed valuation of the taxing district is located in  
18 one or more counties in which the voters have approved  
19 a referendum under this Section, the equalized  
20 assessed valuation of the taxing district in any  
21 affected county shall be included with the equalized  
22 assessed value of the taxing district in counties in  
23 which the voters have approved the referendum.

24 (3) With respect to taxing districts that do not have  
25 all of their equalized assessed valuation located in a  
26 single county and to which paragraph (2) of subsection (e)

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

22 (f) Immediately after a referendum is held under this  
23 Section, the county clerk of the county holding the referendum  
24 shall give notice of the referendum having been held and its  
25 results to all taxing districts that have all or a portion of  
26 their equalized assessed valuation located in the county, the

1 county clerk of any other county in which any of the equalized  
2 assessed valuation of any taxing district is located, and the  
3 Department of Revenue. After the last referendum affecting a  
4 multi-county taxing district is held, the Department of Revenue  
5 shall determine whether the taxing district is subject to this  
6 Law and, if so, shall notify the taxing district and the county  
7 clerks of all of the counties in which a portion of the  
8 equalized assessed valuation of the taxing district is located  
9 that, beginning the following January 1, the taxing district is  
10 subject to this Law. For each taxing district subject to  
11 paragraph (2) of subsection (e) of this Section, the Department  
12 of Revenue 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 January 1, 1997, the taxing district is subject  
16 to this Law.

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

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

20 (35 ILCS 200/18-214)

21 Sec. 18-214. Referenda on removal of the applicability of  
22 the Property Tax Extension Limitation Law to non-home rule  
23 taxing districts.

24 (a) The provisions of this Section do not apply to a taxing  
25 district that is subject to this Law because a majority of its

1 1990 equalized assessed value is in a county or counties  
2 contiguous to a county of 3,000,000 or more inhabitants, or  
3 because a majority of its 1994 equalized assessed value is in  
4 an affected county and the taxing district was not subject to  
5 this Law before the 1995 levy year.

6 (b) For purposes of this Section only:

7 "Taxing district" means any non-home rule taxing district  
8 that became subject to this Law under Section 18-213 of this  
9 Law.

10 "Equalized assessed valuation" means the equalized  
11 assessed valuation for a taxing district for the immediately  
12 preceding levy year.

13 (c) The county board of a county that became subject to  
14 this Law by a referendum approved by the voters of the county  
15 under Section 18-213 may, by ordinance or resolution, in the  
16 manner set forth in this Section, submit to the voters of the  
17 county the question of whether this Law applies to all non-home  
18 rule taxing districts that have all or a portion of their  
19 equalized assessed valuation situated in the county in the  
20 manner set forth in this Section.

21 (d) The ordinance or resolution shall request the  
22 submission of the proposition at any election, except a  
23 consolidated primary election, for the purpose of voting for or  
24 against the continued application of the Property Tax Extension  
25 Limitation Law to all non-home rule taxing districts that have  
26 all or a portion of their equalized assessed valuation situated

1 in the county.

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

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

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

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

19 (f) With respect to taxing districts having all of their  
20 equalized assessed valuation located in one county, if a  
21 majority of the votes cast on the proposition are against the  
22 proposition, then this Law shall not apply to the taxing  
23 district beginning on January 1 of the year following the date  
24 of the referendum.

25 (g) With respect to taxing districts that do not have all  
26 of their equalized assessed valuation located in a single



1 county, if both of the following conditions are met, then this  
2 Law shall no longer apply to the taxing district beginning on  
3 January 1 of the year following the date of the referendum.

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

10 (2) The majority of the equalized assessed valuation of  
11 the taxing district, other than any equalized assessed  
12 valuation in an affected county, is in one or more counties  
13 in which the voters rejected the proposition. For purposes  
14 of this Section, in determining whether a majority of the  
15 equalized assessed valuation of the taxing district is  
16 located in one or more counties in which the voters have  
17 rejected the proposition under this Section, the equalized  
18 assessed valuation of any taxing district in a county which  
19 has held a referendum under Section 18-213 at which the  
20 voters rejected that proposition, at the most recent  
21 election at which the question was on the ballot in the  
22 county, will be included with the equalized assessed value  
23 of the taxing district in counties in which the voters have  
24 rejected the referendum held under this Section.

25 (h) Immediately after a referendum is held under this  
26 Section, the county clerk of the county holding the referendum

1 shall give notice of the referendum having been held and its  
2 results to all taxing districts that have all or a portion of  
3 their equalized assessed valuation located in the county, the  
4 county clerk of any other county in which any of the equalized  
5 assessed valuation of any such taxing district is located, and  
6 the Department of Revenue. After the last referendum affecting  
7 a multi-county taxing district is held, the Department of  
8 Revenue shall determine whether the taxing district is no  
9 longer subject to this Law and, if the taxing district is no  
10 longer subject to this Law, the Department of Revenue shall  
11 notify the taxing district and the county clerks of all of the  
12 counties in which a portion of the equalized assessed valuation  
13 of the taxing district is located that, beginning on January 1  
14 of the year following the date of the last referendum, the  
15 taxing district is no longer subject to this Law.

16 (i) Notwithstanding any other provision of law, no  
17 referendum may be submitted under this Section for levy year  
18 2017 or thereafter.

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

20 (35 ILCS 200/18-242 new)

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

24 Section 5-15. The Local Government Energy Conservation Act

1 is amended by changing Section 3 as follows:

2 (50 ILCS 515/3)

3 Sec. 3. Applicable laws. Other State laws and related  
4 administrative requirements apply to this Act, including, but  
5 not limited to, the following laws and related administrative  
6 requirements: the Illinois Human Rights Act, ~~the Prevailing~~  
7 ~~Wage Act,~~ the Public Construction Bond Act, the Public Works  
8 Preference Act (repealed on June 16, 2010 by Public Act  
9 96-929), the Employment of Illinois Workers on Public Works  
10 Act, the Freedom of Information Act, the Open Meetings Act, the  
11 Illinois Architecture Practice Act of 1989, the Professional  
12 Engineering Practice Act of 1989, the Structural Engineering  
13 Practice Act of 1989, the Local Government Professional  
14 Services Selection Act, and the Contractor Unified License and  
15 Permit Bond Act.

16 (Source: P.A. 97-333, eff. 8-12-11.)

17 Section 5-20. The Local Government Facility Lease Act is  
18 amended by changing Section 35 as follows:

19 (50 ILCS 615/35)

20 Sec. 35. Wage requirements. In order to protect the wages,  
21 working conditions, and job opportunities of employees  
22 employed by the lessee of leased facility property used for  
23 airport purposes to perform work on the site of the leased

1 premises previously performed by employees of the lessor on the  
2 site of the leased premises and who were in recognized  
3 bargaining units at the time of the lease, the lessee, and any  
4 subcontractor retained by the lessee to perform such work on  
5 the site of the leased premises, shall be required to pay to  
6 those employees an amount not less than the economic equivalent  
7 of the standard of wages and benefits enjoyed by the lessor's  
8 employees who previously performed that work. The lessor shall  
9 certify to the lessee the amount of wages and benefits (or  
10 their equivalent) as of the time of the lease, and any changes  
11 to those amounts as they may occur during the term of the  
12 lease. ~~All projects at the leased facility property used for~~  
13 ~~airport purposes shall be considered public works for purposes~~  
14 ~~of the Prevailing Wage Act.~~

15 (Source: P.A. 94-750, eff. 5-9-06.)

16 Section 5-25. The Counties Code is amended by changing  
17 Section 5-1134 as follows:

18 (55 ILCS 5/5-1134)

19 Sec. 5-1134. Project labor agreements.

20 (a) ~~Any sports, arts, or entertainment facilities that~~  
21 ~~receive revenue from a tax imposed under subsection (b) of~~  
22 ~~Section 5-1030 of this Code shall be considered to be public~~  
23 ~~works within the meaning of the Prevailing Wage Act.~~ The county  
24 authorities responsible for the construction, renovation,

1 modification, or alteration of the sports, arts, or  
2 entertainment facilities shall enter into project labor  
3 agreements with labor organizations as defined in the National  
4 Labor Relations Act to assure that no labor dispute interrupts  
5 or interferes with the construction, renovation, modification,  
6 or alteration of the projects.

7 (b) The project labor agreements must include the  
8 following:

9 (1) provisions establishing the minimum hourly wage  
10 for each class of labor organization employees;

11 (2) provisions establishing the benefits and other  
12 compensation for such class of labor organization; and

13 (3) provisions establishing that no strike or disputes  
14 will be engaged in by the labor organization employees.

15 The county, taxing bodies, municipalities, and the labor  
16 organizations shall have the authority to include other terms  
17 and conditions as they deem necessary.

18 (c) The project labor agreement shall be filed with the  
19 Director of the Illinois Department of Labor in accordance with  
20 procedures established by the Department. At a minimum, the  
21 project labor agreement must provide the names, addresses, and  
22 occupations of the owner of the facilities and the individuals  
23 representing the labor organization employees participating in  
24 the project labor agreement. The agreement must also specify  
25 the terms and conditions required in subsection (b) of this  
26 Section.

1 (d) In any agreement for the construction or rehabilitation  
2 of a facility using revenue generated under subsection (b) of  
3 Section 5-1030 of this Code, in connection with the  
4 prequalification of general contractors for construction or  
5 rehabilitation of the facility, it shall be required that a  
6 commitment will be submitted detailing how the general  
7 contractor will expend 15% or more of the aggregate dollar  
8 value of the project as a whole with one or more minority-owned  
9 businesses, female-owned businesses, or businesses owned by a  
10 person with a disability, as these terms are defined in Section  
11 2 of the Business Enterprise for Minorities, Females, and  
12 Persons with Disabilities Act.

13 (Source: P.A. 98-313, eff. 8-12-13; 98-756, eff. 7-16-14.)

14 (60 ILCS 1/100-20 rep.)

15 Section 5-30. The Township Code is amended by repealing  
16 Section 100-20.

17 Section 5-35. The School Code is amended by changing  
18 Section 19b-15 as follows:

19 (105 ILCS 5/19b-15)

20 Sec. 19b-15. Applicable laws. Other State laws and related  
21 administrative requirements apply to this Article, including,  
22 but not limited to, the following laws and related  
23 administrative requirements: the Illinois Human Rights Act,

1 ~~the Prevailing Wage Act,~~ the Public Construction Bond Act, the  
2 Public Works Preference Act (repealed on June 16, 2010 by  
3 Public Act 96-929), the Employment of Illinois Workers on  
4 Public Works Act, the Freedom of Information Act, the Open  
5 Meetings Act, the Illinois Architecture Practice Act of 1989,  
6 the Professional Engineering Practice Act of 1989, the  
7 Structural Engineering Practice Act of 1989, the Local  
8 Government Professional Services Selection Act, and the  
9 Contractor Unified License and Permit Bond Act.

10 (Source: P.A. 97-333, eff. 8-12-11.)

11 Section 5-40. The Public Community College Act is amended  
12 by changing Section 1-3 as follows:

13 (110 ILCS 805/1-3)

14 Sec. 1-3. Applicable laws. Other State laws and related  
15 administrative requirements apply to this Act, including, but  
16 not limited to, the following laws and related administrative  
17 requirements: the Illinois Human Rights Act, ~~the Prevailing  
18 Wage Act,~~ the Public Construction Bond Act, the Employment of  
19 Illinois Workers on Public Works Act, the Freedom of  
20 Information Act, the Open Meetings Act, the Illinois  
21 Architecture Practice Act of 1989, the Professional  
22 Engineering Practice Act of 1989, the Structural Engineering  
23 Practice Act of 1989, the Local Government Professional  
24 Services Selection Act, and the Contractor Unified License and

1 Permit Bond Act. The provisions of the Procurement of Domestic  
2 Products Act shall apply to this Act to the extent practicable,  
3 provided that the Procurement of Domestic Products Act must not  
4 be applied to this Act in a manner that is inconsistent with  
5 the requirements of this Act.

6 (Source: P.A. 97-333, eff. 8-12-11; 97-1105, eff. 8-27-12.)

7 Section 5-45. The Illinois Educational Labor Relations Act  
8 is amended by changing Sections 4.5 and 7 and by adding Section  
9 4.7 as follows:

10 (115 ILCS 5/4.5)

11 Sec. 4.5. Subjects of collective bargaining.

12 (a) Notwithstanding the existence of any other provision in  
13 this Act or other law, collective bargaining between an  
14 educational employer whose territorial boundaries are  
15 coterminous with those of a city having a population in excess  
16 of 500,000 and an exclusive representative of its employees may  
17 include any of the following subjects:

18 (1) (Blank).

19 (2) Decisions to contract with a third party for one or  
20 more services otherwise performed by employees in a  
21 bargaining unit and the procedures for obtaining such  
22 contract or the identity of the third party, except as  
23 provided in subsection (d).

24 (3) Decisions to layoff or reduce in force employees, l



1 except as provided in subsection (d) with respect to a  
2 layoff or reduction in force resulting from a service  
3 contract.

4 (4) Decisions to determine class size, class staffing  
5 and assignment, class schedules, academic calendar, length  
6 of the work and school day with respect to a public school  
7 district organized under Article 34 of the School Code  
8 only, length of the work and school year with respect to a  
9 public school district organized under Article 34 of the  
10 School Code only, hours and places of instruction, or pupil  
11 assessment policies.

12 (5) Decisions concerning use and staffing of  
13 experimental or pilot programs and decisions concerning  
14 use of technology to deliver educational programs and  
15 services and staffing to provide the technology.

16 (b) The subject or matters described in subsection (a) are  
17 permissive subjects of bargaining between an educational  
18 employer and an exclusive representative of its employees and,  
19 for the purpose of this Act, are within the sole discretion of  
20 the educational employer to decide to bargain, provided that  
21 the educational employer is required to bargain over the impact  
22 of a decision concerning such subject or matter on the  
23 bargaining unit upon request by the exclusive representative.  
24 During this bargaining, the educational employer shall not be  
25 precluded from implementing its decision. If, after a  
26 reasonable period of bargaining, a dispute or impasse exists

1 between the educational employer and the exclusive  
2 representative, the dispute or impasse shall be resolved  
3 exclusively as set forth in subsection (b) of Section 12 of  
4 this Act in lieu of a strike under Section 13 of this Act.  
5 Neither the Board nor any mediator or fact-finder appointed  
6 pursuant to subsection (a-10) of Section 12 of this Act shall  
7 have jurisdiction over such a dispute or impasse.

8 (c) A provision in a collective bargaining agreement that  
9 was rendered null and void because it involved a prohibited  
10 subject of collective bargaining under this subsection (c) as  
11 this subsection (c) existed before the effective date of this  
12 amendatory Act of the 93rd General Assembly remains null and  
13 void and shall not otherwise be reinstated in any successor  
14 agreement unless the educational employer and exclusive  
15 representative otherwise agree to include an agreement reached  
16 on a subject or matter described in subsection (a) of this  
17 Section as subsection (a) existed before this amendatory Act of  
18 the 93rd General Assembly.

19 (d) In any public school district to which this subsection  
20 applies, as provided in Section 4.7, public employees or a  
21 labor organization may not bargain collectively on:

22 (1) the decision of the educational employer to  
23 contract with a third party for any services, the process  
24 for bidding on such a contract, the identity of the  
25 provider of such services, or the effect of any such  
26 contract on bargaining unit members, provided that this

1 subsection does not limit the ability of educational  
2 employees or a labor organization to bid on any such  
3 contract;

4 (2) any pay increase, either through changes to the pay  
5 schedule or as a result of accumulated years of service, in  
6 excess of the amount specified by resolution of the  
7 governing body of the public school district;

8 (3) the provision of any health insurance, including  
9 the payment of premiums, the extent of coverage, or the  
10 identity of the insurer;

11 (4) the use of educational employee time for business  
12 of the labor organization, other than reasonable time  
13 provided to an educational employee to attend a grievance  
14 hearing when his or her rights are substantially affected  
15 by the hearing or his or her testimony is needed for the  
16 determination of any substantial factual question;

17 (5) required levels of staffing for departments,  
18 divisions, shifts, stations, or assignments;

19 (6) procedures, processes, forms, and criteria for  
20 personnel evaluations, or the use of evaluations or  
21 seniority in assignments, promotions, layoffs, and  
22 reductions-in-force; or

23 (7) curriculum or standards of student academic  
24 performance, conduct, and discipline in school.

25 (e) If subsection (b) of Section 4 of the Illinois Public  
26 Labor Relations Act applies to a public school district,

1 educational employees or a labor organization may not bargain  
2 collectively on the matters described in that subsection or on  
3 the matters described in paragraph (7) of subsection (d) of  
4 this Section.

5 (f) Any agreement, understanding, or practice, whether  
6 written or oral, and whether express or implied, between any  
7 labor organization and any educational employer made in  
8 violation of this Section is hereby declared to be unlawful,  
9 null and void, and of no legal effect.

10 (Source: P.A. 97-7, eff. 6-13-11; 97-8, eff. 6-13-11.)

11 (115 ILCS 5/4.7 new)

12 Sec. 4.7. Adoption of limitations on subjects of collective  
13 bargaining.

14 (a) The governing body of a public school district may by  
15 resolution prohibit elect to apply the limitations under  
16 subsection (d) of Section 4.5 to bargaining with that public  
17 school district.

18 (b) If a petition, signed by a number of registered voters  
19 equal in number to at least 5% of the total number of  
20 registered voters in a public school district, asking to apply  
21 the limitations under subsection (d) of Section 4.5 to that  
22 public school district is presented to the clerk of that public  
23 school district, the clerk shall certify the question of  
24 whether to apply such limitations to that public school  
25 district to the proper election authority, who shall submit the

1 question at the next election in accordance with the general  
2 election law.

3 The question of whether to apply the limitations under  
4 subsection (d) of Section 4.5 shall be presented in  
5 substantially the following form:

6 Shall (the legal name of the public school district) be  
7 free to determine certain matters without negotiating with  
8 employee unions, such as the use of service providers, the  
9 decision to provide health benefits, caps on total payroll,  
10 employees' use of government time for union matters,  
11 required staffing levels, evaluation procedures, and  
12 curriculum?

13 The votes must be recorded as "Yes" or "No". If a majority  
14 of voters voting on the question are in favor of applying such  
15 limitations, subsection (d) of Section 4.5 shall apply to  
16 bargaining with that public school district.

17 (115 ILCS 5/7) (from Ch. 48, par. 1707)

18 Sec. 7. Recognition of exclusive bargaining  
19 representatives - unit determination. The Board is empowered  
20 to administer the recognition of bargaining representatives of  
21 employees of public school districts, including employees of  
22 districts which have entered into joint agreements, or  
23 employees of public community college districts, or any State  
24 college or university, and any State agency whose major  
25 function is providing educational services, making certain

1 that each bargaining unit contains employees with an  
2 identifiable community of interest and that no unit includes  
3 both professional employees and nonprofessional employees  
4 unless a majority of employees in each group vote for inclusion  
5 in the unit.

6 (a) In determining the appropriateness of a unit, the Board  
7 shall decide in each case, in order to ensure employees the  
8 fullest freedom in exercising the rights guaranteed by this  
9 Act, the unit appropriate for the purpose of collective  
10 bargaining, based upon but not limited to such factors as  
11 historical pattern of recognition, community of interest,  
12 including employee skills and functions, degree of functional  
13 integration, interchangeability and contact among employees,  
14 common supervision, wages, hours and other working conditions  
15 of the employees involved, and the desires of the employees.  
16 Nothing in this Act, except as herein provided, shall interfere  
17 with or negate the current representation rights or patterns  
18 and practices of employee organizations which have  
19 historically represented employees for the purposes of  
20 collective bargaining, including but not limited to the  
21 negotiations of wages, hours and working conditions,  
22 resolutions of employees' grievances, or resolution of  
23 jurisdictional disputes, ~~or the establishment and maintenance~~  
24 ~~of prevailing wage rates,~~ unless a majority of the employees so  
25 represented expresses a contrary desire under the procedures  
26 set forth in this Act. This Section, however, does not prohibit

1 multi-unit bargaining. Notwithstanding the above factors,  
2 where the majority of public employees of a craft so decide,  
3 the Board shall designate such craft as a unit appropriate for  
4 the purposes of collective bargaining.

5 The sole appropriate bargaining unit for tenured and  
6 tenure-track academic faculty at each campus of the University  
7 of Illinois shall be a unit that is comprised of  
8 non-supervisory academic faculty employed more than half-time  
9 and that includes all tenured and tenure-track faculty of that  
10 University campus employed by the board of trustees in all of  
11 the campus's undergraduate, graduate, and professional schools  
12 and degree and non-degree programs (with the exception of the  
13 college of medicine, the college of pharmacy, the college of  
14 dentistry, the college of law, and the college of veterinary  
15 medicine, each of which shall have its own separate unit),  
16 regardless of current or historical representation rights or  
17 patterns or the application of any other factors. Any decision,  
18 rule, or regulation promulgated by the Board to the contrary  
19 shall be null and void.

20 (b) An educational employer shall voluntarily recognize a  
21 labor organization for collective bargaining purposes if that  
22 organization appears to represent a majority of employees in  
23 the unit. The employer shall post notice of its intent to so  
24 recognize for a period of at least 20 school days on bulletin  
25 boards or other places used or reserved for employee notices.  
26 Thereafter, the employer, if satisfied as to the majority

1 status of the employee organization, shall send written  
2 notification of such recognition to the Board for  
3 certification. Any dispute regarding the majority status of a  
4 labor organization shall be resolved by the Board which shall  
5 make the determination of majority status.

6 Within the 20 day notice period, however, any other  
7 interested employee organization may petition the Board to seek  
8 recognition as the exclusive representative of the unit in the  
9 manner specified by rules and regulations prescribed by the  
10 Board, if such interested employee organization has been  
11 designated by at least 15% of the employees in an appropriate  
12 bargaining unit which includes all or some of the employees in  
13 the unit intended to be recognized by the employer. In such  
14 event, the Board shall proceed with the petition in the same  
15 manner as provided in paragraph (c) of this Section.

16 (c) A labor organization may also gain recognition as the  
17 exclusive representative by an election of the employees in the  
18 unit. Petitions requesting an election may be filed with the  
19 Board:

20 (1) by an employee or group of employees or any labor  
21 organizations acting on their behalf alleging and  
22 presenting evidence that 30% or more of the employees in a  
23 bargaining unit wish to be represented for collective  
24 bargaining or that the labor organization which has been  
25 acting as the exclusive bargaining representative is no  
26 longer representative of a majority of the employees in the



1 unit; or

2 (2) by an employer alleging that one or more labor  
3 organizations have presented a claim to be recognized as an  
4 exclusive bargaining representative of a majority of the  
5 employees in an appropriate unit and that it doubts the  
6 majority status of any of the organizations or that it  
7 doubts the majority status of an exclusive bargaining  
8 representative.

9 The Board shall investigate the petition and if it has  
10 reasonable cause to suspect that a question of representation  
11 exists, it shall give notice and conduct a hearing. If it finds  
12 upon the record of the hearing that a question of  
13 representation exists, it shall direct an election, which shall  
14 be held no later than 90 days after the date the petition was  
15 filed. Nothing prohibits the waiving of hearings by the parties  
16 and the conduct of consent elections.

17 (c-5) The Board shall designate an exclusive  
18 representative for purposes of collective bargaining when the  
19 representative demonstrates a showing of majority interest by  
20 employees in the unit. If the parties to a dispute are without  
21 agreement on the means to ascertain the choice, if any, of  
22 employee organization as their representative, the Board shall  
23 ascertain the employees' choice of employee organization, on  
24 the basis of dues deduction authorization or other evidence,  
25 or, if necessary, by conducting an election. All evidence  
26 submitted by an employee organization to the Board to ascertain

1 an employee's choice of an employee organization is  
2 confidential and shall not be submitted to the employer for  
3 review. The Board shall ascertain the employee's choice of  
4 employee organization within 120 days after the filing of the  
5 majority interest petition; however, the Board may extend time  
6 by an additional 60 days, upon its own motion or upon the  
7 motion of a party to the proceeding. If either party provides  
8 to the Board, before the designation of a representative, clear  
9 and convincing evidence that the dues deduction  
10 authorizations, and other evidence upon which the Board would  
11 otherwise rely to ascertain the employees' choice of  
12 representative, are fraudulent or were obtained through  
13 coercion, the Board shall promptly thereafter conduct an  
14 election. The Board shall also investigate and consider a  
15 party's allegations that the dues deduction authorizations and  
16 other evidence submitted in support of a designation of  
17 representative without an election were subsequently changed,  
18 altered, withdrawn, or withheld as a result of employer fraud,  
19 coercion, or any other unfair labor practice by the employer.  
20 If the Board determines that a labor organization would have  
21 had a majority interest but for an employer's fraud, coercion,  
22 or unfair labor practice, it shall designate the labor  
23 organization as an exclusive representative without conducting  
24 an election. If a hearing is necessary to resolve any issues of  
25 representation under this Section, the Board shall conclude its  
26 hearing process and issue a certification of the entire

1 appropriate unit not later than 120 days after the date the  
2 petition was filed. The 120-day period may be extended one or  
3 more times by the agreement of all parties to a hearing to a  
4 date certain.

5 (c-6) A labor organization or an employer may file a unit  
6 clarification petition seeking to clarify an existing  
7 bargaining unit. The Board shall conclude its investigation,  
8 including any hearing process deemed necessary, and issue a  
9 certification of clarified unit or dismiss the petition not  
10 later than 120 days after the date the petition was filed. The  
11 120-day period may be extended one or more times by the  
12 agreement of all parties to a hearing to a date certain.

13 (d) An order of the Board dismissing a representation  
14 petition, determining and certifying that a labor organization  
15 has been fairly and freely chosen by a majority of employees in  
16 an appropriate bargaining unit, determining and certifying  
17 that a labor organization has not been fairly and freely chosen  
18 by a majority of employees in the bargaining unit or certifying  
19 a labor organization as the exclusive representative of  
20 employees in an appropriate bargaining unit because of a  
21 determination by the Board that the labor organization is the  
22 historical bargaining representative of employees in the  
23 bargaining unit, is a final order. Any person aggrieved by any  
24 such order issued on or after the effective date of this  
25 amendatory Act of 1987 may apply for and obtain judicial review  
26 in accordance with provisions of the Administrative Review Law,

1 as now or hereafter amended, except that such review shall be  
2 afforded directly in the Appellate Court of a judicial district  
3 in which the Board maintains an office. Any direct appeal to  
4 the Appellate Court shall be filed within 35 days from the date  
5 that a copy of the decision sought to be reviewed was served  
6 upon the party affected by the decision.

7 No election may be conducted in any bargaining unit during  
8 the term of a collective bargaining agreement covering such  
9 unit or subdivision thereof, except the Board may direct an  
10 election after the filing of a petition between January 15 and  
11 March 1 of the final year of a collective bargaining agreement.  
12 Nothing in this Section prohibits the negotiation of a  
13 collective bargaining agreement covering a period not  
14 exceeding 3 years. A collective bargaining agreement of less  
15 than 3 years may be extended up to 3 years by the parties if the  
16 extension is agreed to in writing before the filing of a  
17 petition under this Section. In such case, the final year of  
18 the extension is the final year of the collective bargaining  
19 agreement. No election may be conducted in a bargaining unit,  
20 or subdivision thereof, in which a valid election has been held  
21 within the preceding 12 month period.

22 (Source: P.A. 95-331, eff. 8-21-07; 96-813, eff. 10-30-09.)

23 Section 5-50. The Prevailing Wage Act is amended by  
24 changing Section 2 as follows:

1 (820 ILCS 130/2) (from Ch. 48, par. 39s-2)

2 Sec. 2. This Act applies to the wages of laborers,  
3 mechanics and other workers employed in any public works, as  
4 hereinafter defined, by any public body and to anyone under  
5 contracts for public works. This includes any maintenance,  
6 repair, assembly, or disassembly work performed on equipment  
7 whether owned, leased, or rented.

8 As used in this Act, unless the context indicates  
9 otherwise:

10 "Public works" means all fixed works constructed or  
11 demolished by any public body, or paid for wholly or in part  
12 out of public funds. "Public works" as defined herein includes  
13 all projects financed in whole or in part with bonds, grants,  
14 loans, or other funds made available by or through the State or  
15 any of its political subdivisions, including but not limited  
16 to: bonds issued under the Industrial Project Revenue Bond Act  
17 (Article 11, Division 74 of the Illinois Municipal Code), the  
18 Industrial Building Revenue Bond Act, the Illinois Finance  
19 Authority Act, the Illinois Sports Facilities Authority Act, or  
20 the Build Illinois Bond Act; loans or other funds made  
21 available pursuant to the Build Illinois Act; loans or other  
22 funds made available pursuant to the Riverfront Development  
23 Fund under Section 10-15 of the River Edge Redevelopment Zone  
24 Act; or funds from the Fund for Illinois' Future under Section  
25 6z-47 of the State Finance Act, ~~funds for school construction~~  
26 ~~under Section 5 of the General Obligation Bond Act, funds~~

1 ~~authorized under Section 3 of the School Construction Bond Act,~~  
2 ~~funds for school infrastructure under Section 6z-45 of the~~  
3 ~~State Finance Act,~~ and funds for transportation purposes under  
4 Section 4 of the General Obligation Bond Act. "Public works"  
5 also includes (i) all projects financed in whole or in part  
6 with funds from the Department of Commerce and Economic  
7 Opportunity under the Illinois Renewable Fuels Development  
8 Program Act for which there is no project labor agreement; (ii)  
9 all work performed pursuant to a public private agreement under  
10 the Public Private Agreements for the Illiana Expressway Act or  
11 the Public-Private Agreements for the South Suburban Airport  
12 Act; and (iii) all projects undertaken under a public-private  
13 agreement under the Public-Private Partnerships for  
14 Transportation Act. "Public works" also includes all projects  
15 at leased facility property used for airport purposes under  
16 Section 35 of the Local Government Facility Lease Act. "Public  
17 works" also includes the construction of a new wind power  
18 facility by a business designated as a High Impact Business  
19 under Section 5.5(a) (3) (E) of the Illinois Enterprise Zone Act.  
20 "Public works" does not include work done directly by any  
21 public utility company, whether or not done under public  
22 supervision or direction, or paid for wholly or in part out of  
23 public funds. "Public works" also includes any corrective  
24 action performed pursuant to Title XVI of the Environmental  
25 Protection Act for which payment from the Underground Storage  
26 Tank Fund is requested. "Public works" does not include

1 projects undertaken by the owner at an owner-occupied  
2 single-family residence or at an owner-occupied unit of a  
3 multi-family residence. "Public works" does not include work  
4 performed for soil and water conservation purposes on  
5 agricultural lands, whether or not done under public  
6 supervision or paid for wholly or in part out of public funds,  
7 done directly by an owner or person who has legal control of  
8 those lands.

9 "Public works" does not include work done or projects  
10 performed by or on behalf of a unit of local government or  
11 school district whether or not done under public supervision or  
12 paid for wholly or in part with public funds and whether or not  
13 owned by a unit of local government or a school district.

14 "Construction" means all work on public works involving  
15 laborers, workers or mechanics. This includes any maintenance,  
16 repair, assembly, or disassembly work performed on equipment  
17 whether owned, leased, or rented.

18 "Locality" means the county where the physical work upon  
19 public works is performed, except (1) that if there is not  
20 available in the county a sufficient number of competent  
21 skilled laborers, workers and mechanics to construct the public  
22 works efficiently and properly, "locality" includes any other  
23 county nearest the one in which the work or construction is to  
24 be performed and from which such persons may be obtained in  
25 sufficient numbers to perform the work and (2) that, with  
26 respect to contracts for highway work with the Department of

1 Transportation of this State, "locality" may at the discretion  
2 of the Secretary of the Department of Transportation be  
3 construed to include two or more adjacent counties from which  
4 workers may be accessible for work on such construction.

5 "Public body" means the State or any officer, board or  
6 commission of the State or any political subdivision or  
7 department thereof, or any institution supported in whole or in  
8 part by public funds; "public body" does not, however, include  
9 a unit of local government or a school district, and includes  
10 ~~every county, city, town, village, township, school district,~~  
11 ~~irrigation, utility, reclamation improvement or other district~~  
12 ~~and every other political subdivision, district or~~  
13 ~~municipality of the state whether such political subdivision,~~  
14 ~~municipality or district operates under a special charter or~~  
15 ~~not.~~

16 The terms "general prevailing rate of hourly wages",  
17 "general prevailing rate of wages" or "prevailing rate of  
18 wages" when used in this Act mean the hourly cash wages plus  
19 annualized fringe benefits for training and apprenticeship  
20 programs approved by the U.S. Department of Labor, Bureau of  
21 Apprenticeship and Training, health and welfare, insurance,  
22 vacations and pensions paid generally, in the locality in which  
23 the work is being performed, to employees engaged in work of a  
24 similar character on public works.

25 (Source: P.A. 97-502, eff. 8-23-11; 98-109, eff. 7-25-13;  
26 98-482, eff. 1-1-14; 98-740, eff. 7-16-14; 98-756, eff.



1 7-16-14.)

2 Section 5-90. The State Mandates Act is amended by adding  
3 Section 8.41 as follows:

4 (30 ILCS 805/8.41 new)

5 Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8  
6 of this Act, no reimbursement by the State is required for the  
7 implementation of any mandate created by this amendatory Act of  
8 the 100th General Assembly.

9 ARTICLE 10. NON-ACCELERATION

10 Section 10-95. No acceleration or delay. Where this Act  
11 makes changes in a statute that is represented in this Act by  
12 text that is not yet or no longer in effect (for example, a  
13 Section represented by multiple versions), the use of that text  
14 does not accelerate or delay the taking effect of (i) the  
15 changes made by this Act or (ii) provisions derived from any  
16 other Public Act.

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