

1 AN ACT concerning education.

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

4 Section 5. The Freedom of Information Act is amended by  
5 changing Section 7 as follows:

6 (5 ILCS 140/7) (from Ch. 116, par. 207)

7 Sec. 7. Exemptions.

8 (1) When a request is made to inspect or copy a public  
9 record that contains information that is exempt from disclosure  
10 under this Section, but also contains information that is not  
11 exempt from disclosure, the public body may elect to redact the  
12 information that is exempt. The public body shall make the  
13 remaining information available for inspection and copying.  
14 Subject to this requirement, the following shall be exempt from  
15 inspection and copying:

16 (a) Information specifically prohibited from  
17 disclosure by federal or State law or rules and regulations  
18 implementing federal or State law.

19 (b) Private information, unless disclosure is required  
20 by another provision of this Act, a State or federal law or  
21 a court order.

22 (b-5) Files, documents, and other data or databases  
23 maintained by one or more law enforcement agencies and

1 specifically designed to provide information to one or more  
2 law enforcement agencies regarding the physical or mental  
3 status of one or more individual subjects.

4 (c) Personal information contained within public  
5 records, the disclosure of which would constitute a clearly  
6 unwarranted invasion of personal privacy, unless the  
7 disclosure is consented to in writing by the individual  
8 subjects of the information. "Unwarranted invasion of  
9 personal privacy" means the disclosure of information that  
10 is highly personal or objectionable to a reasonable person  
11 and in which the subject's right to privacy outweighs any  
12 legitimate public interest in obtaining the information.  
13 The disclosure of information that bears on the public  
14 duties of public employees and officials shall not be  
15 considered an invasion of personal privacy.

16 (d) Records in the possession of any public body  
17 created in the course of administrative enforcement  
18 proceedings, and any law enforcement or correctional  
19 agency for law enforcement purposes, but only to the extent  
20 that disclosure would:

21 (i) interfere with pending or actually and  
22 reasonably contemplated law enforcement proceedings  
23 conducted by any law enforcement or correctional  
24 agency that is the recipient of the request;

25 (ii) interfere with active administrative  
26 enforcement proceedings conducted by the public body

1           that is the recipient of the request;

2           (iii) create a substantial likelihood that a  
3 person will be deprived of a fair trial or an impartial  
4 hearing;

5           (iv) unavoidably disclose the identity of a  
6 confidential source, confidential information  
7 furnished only by the confidential source, or persons  
8 who file complaints with or provide information to  
9 administrative, investigative, law enforcement, or  
10 penal agencies; except that the identities of  
11 witnesses to traffic accidents, traffic accident  
12 reports, and rescue reports shall be provided by  
13 agencies of local government, except when disclosure  
14 would interfere with an active criminal investigation  
15 conducted by the agency that is the recipient of the  
16 request;

17           (v) disclose unique or specialized investigative  
18 techniques other than those generally used and known or  
19 disclose internal documents of correctional agencies  
20 related to detection, observation or investigation of  
21 incidents of crime or misconduct, and disclosure would  
22 result in demonstrable harm to the agency or public  
23 body that is the recipient of the request;

24           (vi) endanger the life or physical safety of law  
25 enforcement personnel or any other person; or

26           (vii) obstruct an ongoing criminal investigation

1           by the agency that is the recipient of the request.

2           (d-5) A law enforcement record created for law  
3 enforcement purposes and contained in a shared electronic  
4 record management system if the law enforcement agency that  
5 is the recipient of the request did not create the record,  
6 did not participate in or have a role in any of the events  
7 which are the subject of the record, and only has access to  
8 the record through the shared electronic record management  
9 system.

10          (e) Records that relate to or affect the security of  
11 correctional institutions and detention facilities.

12          (e-5) Records requested by persons committed to the  
13 Department of Corrections, Department of Human Services  
14 Division of Mental Health, or a county jail if those  
15 materials are available in the library of the correctional  
16 institution or facility or jail where the inmate is  
17 confined.

18          (e-6) Records requested by persons committed to the  
19 Department of Corrections, Department of Human Services  
20 Division of Mental Health, or a county jail if those  
21 materials include records from staff members' personnel  
22 files, staff rosters, or other staffing assignment  
23 information.

24          (e-7) Records requested by persons committed to the  
25 Department of Corrections or Department of Human Services  
26 Division of Mental Health if those materials are available

1 through an administrative request to the Department of  
2 Corrections or Department of Human Services Division of  
3 Mental Health.

4 (e-8) Records requested by a person committed to the  
5 Department of Corrections, Department of Human Services  
6 Division of Mental Health, or a county jail, the disclosure  
7 of which would result in the risk of harm to any person or  
8 the risk of an escape from a jail or correctional  
9 institution or facility.

10 (e-9) Records requested by a person in a county jail or  
11 committed to the Department of Corrections or Department of  
12 Human Services Division of Mental Health, containing  
13 personal information pertaining to the person's victim or  
14 the victim's family, including, but not limited to, a  
15 victim's home address, home telephone number, work or  
16 school address, work telephone number, social security  
17 number, or any other identifying information, except as may  
18 be relevant to a requester's current or potential case or  
19 claim.

20 (e-10) Law enforcement records of other persons  
21 requested by a person committed to the Department of  
22 Corrections, Department of Human Services Division of  
23 Mental Health, or a county jail, including, but not limited  
24 to, arrest and booking records, mug shots, and crime scene  
25 photographs, except as these records may be relevant to the  
26 requester's current or potential case or claim.

1           (f) Preliminary drafts, notes, recommendations,  
2 memoranda and other records in which opinions are  
3 expressed, or policies or actions are formulated, except  
4 that a specific record or relevant portion of a record  
5 shall not be exempt when the record is publicly cited and  
6 identified by the head of the public body. The exemption  
7 provided in this paragraph (f) extends to all those records  
8 of officers and agencies of the General Assembly that  
9 pertain to the preparation of legislative documents.

10           (g) Trade secrets and commercial or financial  
11 information obtained from a person or business where the  
12 trade secrets or commercial or financial information are  
13 furnished under a claim that they are proprietary,  
14 privileged or confidential, and that disclosure of the  
15 trade secrets or commercial or financial information would  
16 cause competitive harm to the person or business, and only  
17 insofar as the claim directly applies to the records  
18 requested.

19           The information included under this exemption includes  
20 all trade secrets and commercial or financial information  
21 obtained by a public body, including a public pension fund,  
22 from a private equity fund or a privately held company  
23 within the investment portfolio of a private equity fund as  
24 a result of either investing or evaluating a potential  
25 investment of public funds in a private equity fund. The  
26 exemption contained in this item does not apply to the

1 aggregate financial performance information of a private  
2 equity fund, nor to the identity of the fund's managers or  
3 general partners. The exemption contained in this item does  
4 not apply to the identity of a privately held company  
5 within the investment portfolio of a private equity fund,  
6 unless the disclosure of the identity of a privately held  
7 company may cause competitive harm.

8 Nothing contained in this paragraph (g) shall be  
9 construed to prevent a person or business from consenting  
10 to disclosure.

11 (h) Proposals and bids for any contract, grant, or  
12 agreement, including information which if it were  
13 disclosed would frustrate procurement or give an advantage  
14 to any person proposing to enter into a contractor  
15 agreement with the body, until an award or final selection  
16 is made. Information prepared by or for the body in  
17 preparation of a bid solicitation shall be exempt until an  
18 award or final selection is made.

19 (i) Valuable formulae, computer geographic systems,  
20 designs, drawings and research data obtained or produced by  
21 any public body when disclosure could reasonably be  
22 expected to produce private gain or public loss. The  
23 exemption for "computer geographic systems" provided in  
24 this paragraph (i) does not extend to requests made by news  
25 media as defined in Section 2 of this Act when the  
26 requested information is not otherwise exempt and the only

1 purpose of the request is to access and disseminate  
2 information regarding the health, safety, welfare, or  
3 legal rights of the general public.

4 (j) The following information pertaining to  
5 educational matters:

6 (i) test questions, scoring keys and other  
7 examination data used to administer an academic  
8 examination;

9 (ii) information received by a primary or  
10 secondary school, college, or university under its  
11 procedures for the evaluation of faculty members by  
12 their academic peers;

13 (iii) information concerning a school or  
14 university's adjudication of student disciplinary  
15 cases, but only to the extent that disclosure would  
16 unavoidably reveal the identity of the student; and

17 (iv) course materials or research materials used  
18 by faculty members.

19 (k) Architects' plans, engineers' technical  
20 submissions, and other construction related technical  
21 documents for projects not constructed or developed in  
22 whole or in part with public funds and the same for  
23 projects constructed or developed with public funds,  
24 including but not limited to power generating and  
25 distribution stations and other transmission and  
26 distribution facilities, water treatment facilities,



1 airport facilities, sport stadiums, convention centers,  
2 and all government owned, operated, or occupied buildings,  
3 but only to the extent that disclosure would compromise  
4 security.

5 (l) Minutes of meetings of public bodies closed to the  
6 public as provided in the Open Meetings Act until the  
7 public body makes the minutes available to the public under  
8 Section 2.06 of the Open Meetings Act.

9 (m) Communications between a public body and an  
10 attorney or auditor representing the public body that would  
11 not be subject to discovery in litigation, and materials  
12 prepared or compiled by or for a public body in  
13 anticipation of a criminal, civil or administrative  
14 proceeding upon the request of an attorney advising the  
15 public body, and materials prepared or compiled with  
16 respect to internal audits of public bodies.

17 (n) Records relating to a public body's adjudication of  
18 employee grievances or disciplinary cases; however, this  
19 exemption shall not extend to the final outcome of cases in  
20 which discipline is imposed.

21 (o) Administrative or technical information associated  
22 with automated data processing operations, including but  
23 not limited to software, operating protocols, computer  
24 program abstracts, file layouts, source listings, object  
25 modules, load modules, user guides, documentation  
26 pertaining to all logical and physical design of

1 computerized systems, employee manuals, and any other  
2 information that, if disclosed, would jeopardize the  
3 security of the system or its data or the security of  
4 materials exempt under this Section.

5 (p) Records relating to collective negotiating matters  
6 between public bodies and their employees or  
7 representatives, except that any final contract or  
8 agreement shall be subject to inspection and copying.

9 (q) Test questions, scoring keys, and other  
10 examination data used to determine the qualifications of an  
11 applicant for a license or employment.

12 (r) The records, documents, and information relating  
13 to real estate purchase negotiations until those  
14 negotiations have been completed or otherwise terminated.  
15 With regard to a parcel involved in a pending or actually  
16 and reasonably contemplated eminent domain proceeding  
17 under the Eminent Domain Act, records, documents and  
18 information relating to that parcel shall be exempt except  
19 as may be allowed under discovery rules adopted by the  
20 Illinois Supreme Court. The records, documents and  
21 information relating to a real estate sale shall be exempt  
22 until a sale is consummated.

23 (s) Any and all proprietary information and records  
24 related to the operation of an intergovernmental risk  
25 management association or self-insurance pool or jointly  
26 self-administered health and accident cooperative or pool.

1 Insurance or self insurance (including any  
2 intergovernmental risk management association or self  
3 insurance pool) claims, loss or risk management  
4 information, records, data, advice or communications.

5 (t) Information contained in or related to  
6 examination, operating, or condition reports prepared by,  
7 on behalf of, or for the use of a public body responsible  
8 for the regulation or supervision of financial  
9 institutions or insurance companies, unless disclosure is  
10 otherwise required by State law.

11 (u) Information that would disclose or might lead to  
12 the disclosure of secret or confidential information,  
13 codes, algorithms, programs, or private keys intended to be  
14 used to create electronic or digital signatures under the  
15 Electronic Commerce Security Act.

16 (v) Vulnerability assessments, security measures, and  
17 response policies or plans that are designed to identify,  
18 prevent, or respond to potential attacks upon a community's  
19 population or systems, facilities, or installations, the  
20 destruction or contamination of which would constitute a  
21 clear and present danger to the health or safety of the  
22 community, but only to the extent that disclosure could  
23 reasonably be expected to jeopardize the effectiveness of  
24 the measures or the safety of the personnel who implement  
25 them or the public. Information exempt under this item may  
26 include such things as details pertaining to the

1 mobilization or deployment of personnel or equipment, to  
2 the operation of communication systems or protocols, or to  
3 tactical operations.

4 (w) (Blank).

5 (x) Maps and other records regarding the location or  
6 security of generation, transmission, distribution,  
7 storage, gathering, treatment, or switching facilities  
8 owned by a utility, by a power generator, or by the  
9 Illinois Power Agency.

10 (y) Information contained in or related to proposals,  
11 bids, or negotiations related to electric power  
12 procurement under Section 1-75 of the Illinois Power Agency  
13 Act and Section 16-111.5 of the Public Utilities Act that  
14 is determined to be confidential and proprietary by the  
15 Illinois Power Agency or by the Illinois Commerce  
16 Commission.

17 (z) Information about students exempted from  
18 disclosure under Sections 10-20.38 or 34-18.29 of the  
19 School Code, and information about undergraduate students  
20 enrolled at an institution of higher education exempted  
21 from disclosure under Section 25 of the Illinois Credit  
22 Card Marketing Act of 2009.

23 (aa) Information the disclosure of which is exempted  
24 under the Viatical Settlements Act of 2009.

25 (bb) Records and information provided to a mortality  
26 review team and records maintained by a mortality review

1 team appointed under the Department of Juvenile Justice  
2 Mortality Review Team Act.

3 (cc) Information regarding interments, entombments, or  
4 inurnments of human remains that are submitted to the  
5 Cemetery Oversight Database under the Cemetery Care Act or  
6 the Cemetery Oversight Act, whichever is applicable.

7 (dd) Correspondence and records (i) that may not be  
8 disclosed under Section 11-9 of the Illinois Public Aid  
9 Code or (ii) that pertain to appeals under Section 11-8 of  
10 the Illinois Public Aid Code.

11 (ee) The names, addresses, or other personal  
12 information of persons who are minors and are also  
13 participants and registrants in programs of park  
14 districts, forest preserve districts, conservation  
15 districts, recreation agencies, and special recreation  
16 associations.

17 (ff) The names, addresses, or other personal  
18 information of participants and registrants in programs of  
19 park districts, forest preserve districts, conservation  
20 districts, recreation agencies, and special recreation  
21 associations where such programs are targeted primarily to  
22 minors.

23 (gg) Confidential information described in Section  
24 1-100 of the Illinois Independent Tax Tribunal Act of 2012.

25 (hh) The report submitted to the State Board of  
26 Education by the School Security and Standards Task Force

1 under item (8) of subsection (d) of Section 2-3.160 of the  
2 School Code and any information contained in that report.

3 (ii) Records requested by persons committed to or  
4 detained by the Department of Human Services under the  
5 Sexually Violent Persons Commitment Act or committed to the  
6 Department of Corrections under the Sexually Dangerous  
7 Persons Act if those materials: (i) are available in the  
8 library of the facility where the individual is confined;  
9 (ii) include records from staff members' personnel files,  
10 staff rosters, or other staffing assignment information;  
11 or (iii) are available through an administrative request to  
12 the Department of Human Services or the Department of  
13 Corrections.

14 (jj) Confidential information described in Section  
15 5-535 of the Civil Administrative Code of Illinois.

16 (kk) Records concerning the work of the threat  
17 assessment team of a school district.

18 (1.5) Any information exempt from disclosure under the  
19 Judicial Privacy Act shall be redacted from public records  
20 prior to disclosure under this Act.

21 (2) A public record that is not in the possession of a  
22 public body but is in the possession of a party with whom the  
23 agency has contracted to perform a governmental function on  
24 behalf of the public body, and that directly relates to the  
25 governmental function and is not otherwise exempt under this  
26 Act, shall be considered a public record of the public body,

1 for purposes of this Act.

2 (3) This Section does not authorize withholding of  
3 information or limit the availability of records to the public,  
4 except as stated in this Section or otherwise provided in this  
5 Act.

6 (Source: P.A. 99-298, eff. 8-6-15; 99-346, eff. 1-1-16; 99-642,  
7 eff. 7-28-16; 100-26, eff. 8-4-17; 100-201, eff. 8-18-17;  
8 100-732, eff. 8-3-18.)

9 Section 10. The Innovation Development and Economy Act is  
10 amended by changing Section 10 as follows:

11 (50 ILCS 470/10)

12 Sec. 10. Definitions. As used in this Act, the following  
13 words and phrases shall have the following meanings unless a  
14 different meaning clearly appears from the context:

15 "Base year" means the calendar year immediately prior to  
16 the calendar year in which the STAR bond district is  
17 established.

18 "Commence work" means the manifest commencement of actual  
19 operations on the development site, such as, erecting a  
20 building, general on-site and off-site grading and utility  
21 installations, commencing design and construction  
22 documentation, ordering lead-time materials, excavating the  
23 ground to lay a foundation or a basement, or work of like  
24 description which a reasonable person would recognize as being

1 done with the intention and purpose to continue work until the  
2 project is completed.

3 "County" means the county in which a proposed STAR bond  
4 district is located.

5 "De minimis" means an amount less than 15% of the land area  
6 within a STAR bond district.

7 "Department of Revenue" means the Department of Revenue of  
8 the State of Illinois.

9 "Destination user" means an owner, operator, licensee,  
10 co-developer, subdeveloper, or tenant (i) that operates a  
11 business within a STAR bond district that is a retail store  
12 having at least 150,000 square feet of sales floor area; (ii)  
13 that at the time of opening does not have another Illinois  
14 location within a 70 mile radius; (iii) that has an annual  
15 average of not less than 30% of customers who travel from at  
16 least 75 miles away or from out-of-state, as demonstrated by  
17 data from a comparable existing store or stores, or, if there  
18 is no comparable existing store, as demonstrated by an economic  
19 analysis that shows that the proposed retailer will have an  
20 annual average of not less than 30% of customers who travel  
21 from at least 75 miles away or from out-of-state; and (iv) that  
22 makes an initial capital investment, including project costs  
23 and other direct costs, of not less than \$30,000,000 for such  
24 retail store.

25 "Destination hotel" means a hotel (as that term is defined  
26 in Section 2 of the Hotel Operators' Occupation Tax Act)



1 complex having at least 150 guest rooms and which also includes  
2 a venue for entertainment attractions, rides, or other  
3 activities oriented toward the entertainment and amusement of  
4 its guests and other patrons.

5 "Developer" means any individual, corporation, trust,  
6 estate, partnership, limited liability partnership, limited  
7 liability company, or other entity. The term does not include a  
8 not-for-profit entity, political subdivision, or other agency  
9 or instrumentality of the State.

10 "Director" means the Director of Revenue, who shall consult  
11 with the Director of Commerce and Economic Opportunity in any  
12 approvals or decisions required by the Director under this Act.

13 "Economic impact study" means a study conducted by an  
14 independent economist to project the financial benefit of the  
15 proposed STAR bond project to the local, regional, and State  
16 economies, consider the proposed adverse impacts on similar  
17 projects and businesses, as well as municipalities within the  
18 projected market area, and draw conclusions about the net  
19 effect of the proposed STAR bond project on the local,  
20 regional, and State economies. A copy of the economic impact  
21 study shall be provided to the Director for review.

22 "Eligible area" means any improved or vacant area that (i)  
23 is contiguous and is not, in the aggregate, less than 250 acres  
24 nor more than 500 acres which must include only parcels of real  
25 property directly and substantially benefited by the proposed  
26 STAR bond district plan, (ii) is adjacent to a federal

1 interstate highway, (iii) is within one mile of 2 State  
2 highways, (iv) is within one mile of an entertainment user, or  
3 a major or minor league sports stadium or other similar  
4 entertainment venue that had an initial capital investment of  
5 at least \$20,000,000, and (v) includes land that was previously  
6 surface or strip mined. The area may be bisected by streets,  
7 highways, roads, alleys, railways, bike paths, streams,  
8 rivers, and other waterways and still be deemed contiguous. In  
9 addition, in order to constitute an eligible area one of the  
10 following requirements must be satisfied and all of which are  
11 subject to the review and approval of the Director as provided  
12 in subsection (d) of Section 15:

13 (a) the governing body of the political subdivision  
14 shall have determined that the area meets the requirements  
15 of a "blighted area" as defined under the Tax Increment  
16 Allocation Redevelopment Act; or

17 (b) the governing body of the political subdivision  
18 shall have determined that the area is a blighted area as  
19 determined under the provisions of Section 11-74.3-5 of the  
20 Illinois Municipal Code; or

21 (c) the governing body of the political subdivision  
22 shall make the following findings:

23 (i) that the vacant portions of the area have  
24 remained vacant for at least one year, or that any  
25 building located on a vacant portion of the property  
26 was demolished within the last year and that the

1 building would have qualified under item (ii) of this  
2 subsection;

3 (ii) if portions of the area are currently  
4 developed, that the use, condition, and character of  
5 the buildings on the property are not consistent with  
6 the purposes set forth in Section 5;

7 (iii) that the STAR bond district is expected to  
8 create or retain job opportunities within the  
9 political subdivision;

10 (iv) that the STAR bond district will serve to  
11 further the development of adjacent areas;

12 (v) that without the availability of STAR bonds,  
13 the projects described in the STAR bond district plan  
14 would not be possible;

15 (vi) that the master developer meets high  
16 standards of creditworthiness and financial strength  
17 as demonstrated by one or more of the following: (i)  
18 corporate debenture ratings of BBB or higher by  
19 Standard & Poor's Corporation or Baa or higher by  
20 Moody's Investors Service, Inc.; (ii) a letter from a  
21 financial institution with assets of \$10,000,000 or  
22 more attesting to the financial strength of the master  
23 developer; or (iii) specific evidence of equity  
24 financing for not less than 10% of the estimated total  
25 STAR bond project costs;

26 (vii) that the STAR bond district will strengthen

1           the commercial sector of the political subdivision;  
2           (viii) that the STAR bond district will enhance the  
3           tax base of the political subdivision; and  
4           (ix) that the formation of a STAR bond district is  
5           in the best interest of the political subdivision.

6           "Entertainment user" means an owner, operator, licensee,  
7           co-developer, subdeveloper, or tenant that operates a business  
8           within a STAR bond district that has a primary use of providing  
9           a venue for entertainment attractions, rides, or other  
10          activities oriented toward the entertainment and amusement of  
11          its patrons, occupies at least 20 acres of land in the STAR  
12          bond district, and makes an initial capital investment,  
13          including project costs and other direct and indirect costs, of  
14          not less than \$25,000,000 for that venue.

15          "Feasibility study" means a feasibility study as defined in  
16          subsection (b) of Section 20.

17          "Infrastructure" means the public improvements and private  
18          improvements that serve the public purposes set forth in  
19          Section 5 of this Act and that benefit the STAR bond district  
20          or any STAR bond projects, including, but not limited to,  
21          streets, drives and driveways, traffic and directional signs  
22          and signals, parking lots and parking facilities,  
23          interchanges, highways, sidewalks, bridges, underpasses and  
24          overpasses, bike and walking trails, sanitary storm sewers and  
25          lift stations, drainage conduits, channels, levees, canals,  
26          storm water detention and retention facilities, utilities and

1 utility connections, water mains and extensions, and street and  
2 parking lot lighting and connections.

3 "Local sales taxes" means any locally imposed taxes  
4 received by a municipality, county, or other local governmental  
5 entity arising from sales by retailers and servicemen within a  
6 STAR bond district, including business district sales taxes and  
7 STAR bond occupation taxes, and that portion of the net revenue  
8 realized under the Retailers' Occupation Tax Act, the Use Tax  
9 Act, the Service Use Tax Act, and the Service Occupation Tax  
10 Act from transactions at places of business located within a  
11 STAR bond district that is deposited into the Local Government  
12 Tax Fund and the County and Mass Transit District Fund. For the  
13 purpose of this Act, "local sales taxes" does not include (i)  
14 any taxes authorized pursuant to the Local Mass Transit  
15 District Act or the Metro-East Park and Recreation District Act  
16 for so long as the applicable taxing district does not impose a  
17 tax on real property, (ii) county school facility and resources  
18 occupation taxes imposed pursuant to Section 5-1006.7 of the  
19 Counties Code, or (iii) any taxes authorized under the Flood  
20 Prevention District Act.

21 "Local sales tax increment" means, with respect to local  
22 sales taxes administered by the Illinois Department of Revenue,  
23 (i) all of the local sales tax paid by destination users,  
24 destination hotels, and entertainment users that is in excess  
25 of the local sales tax paid by destination users, destination  
26 hotels, and entertainment users for the same month in the base

1 year, as determined by the Illinois Department of Revenue, (ii)  
2 in the case of a municipality forming a STAR bond district that  
3 is wholly within the corporate boundaries of the municipality  
4 and in the case of a municipality and county forming a STAR  
5 bond district that is only partially within such municipality,  
6 that portion of the local sales tax paid by taxpayers that are  
7 not destination users, destination hotels, or entertainment  
8 users that is in excess of the local sales tax paid by  
9 taxpayers that are not destination users, destination hotels,  
10 or entertainment users for the same month in the base year, as  
11 determined by the Illinois Department of Revenue, and (iii) in  
12 the case of a county in which a STAR bond district is formed  
13 that is wholly within a municipality, that portion of the local  
14 sales tax paid by taxpayers that are not destination users,  
15 destination hotels, or entertainment users that is in excess of  
16 the local sales tax paid by taxpayers that are not destination  
17 users, destination hotels, or entertainment users for the same  
18 month in the base year, as determined by the Illinois  
19 Department of Revenue, but only if the corporate authorities of  
20 the county adopts an ordinance, and files a copy with the  
21 Department within the same time frames as required for STAR  
22 bond occupation taxes under Section 31, that designates the  
23 taxes referenced in this clause (iii) as part of the local  
24 sales tax increment under this Act. "Local sales tax increment"  
25 means, with respect to local sales taxes administered by a  
26 municipality, county, or other unit of local government, that

1 portion of the local sales tax that is in excess of the local  
2 sales tax for the same month in the base year, as determined by  
3 the respective municipality, county, or other unit of local  
4 government. If any portion of local sales taxes are, at the  
5 time of formation of a STAR bond district, already subject to  
6 tax increment financing under the Tax Increment Allocation  
7 Redevelopment Act, then the local sales tax increment for such  
8 portion shall be frozen at the base year established in  
9 accordance with this Act, and all future incremental increases  
10 shall be included in the "local sales tax increment" under this  
11 Act. Any party otherwise entitled to receipt of incremental  
12 local sales tax revenues through an existing tax increment  
13 financing district shall be entitled to continue to receive  
14 such revenues up to the amount frozen in the base year. Nothing  
15 in this Act shall affect the prior qualification of existing  
16 redevelopment project costs incurred that are eligible for  
17 reimbursement under the Tax Increment Allocation Redevelopment  
18 Act. In such event, prior to approving a STAR bond district,  
19 the political subdivision forming the STAR bond district shall  
20 take such action as is necessary, including amending the  
21 existing tax increment financing district redevelopment plan,  
22 to carry out the provisions of this Act. The Illinois  
23 Department of Revenue shall allocate the local sales tax  
24 increment only if the local sales tax is administered by the  
25 Department.

26 "Market study" means a study to determine the ability of

1 the proposed STAR bond project to gain market share locally and  
2 regionally and to remain profitable past the term of repayment  
3 of STAR bonds.

4 "Master developer" means a developer cooperating with a  
5 political subdivision to plan, develop, and implement a STAR  
6 bond project plan for a STAR bond district. Subject to the  
7 limitations of Section 25, the master developer may work with  
8 and transfer certain development rights to other developers for  
9 the purpose of implementing STAR bond project plans and  
10 achieving the purposes of this Act. A master developer for a  
11 STAR bond district shall be appointed by a political  
12 subdivision in the resolution establishing the STAR bond  
13 district, and the master developer must, at the time of  
14 appointment, own or have control of, through purchase  
15 agreements, option contracts, or other means, not less than 50%  
16 of the acreage within the STAR bond district and the master  
17 developer or its affiliate must have ownership or control on  
18 June 1, 2010.

19 "Master development agreement" means an agreement between  
20 the master developer and the political subdivision to govern a  
21 STAR bond district and any STAR bond projects.

22 "Municipality" means the city, village, or incorporated  
23 town in which a proposed STAR bond district is located.

24 "Pledged STAR revenues" means those sales tax and revenues  
25 and other sources of funds pledged to pay debt service on STAR  
26 bonds or to pay project costs pursuant to Section 30.



1 Notwithstanding any provision to the contrary, the following  
2 revenues shall not constitute pledged STAR revenues or be  
3 available to pay principal and interest on STAR bonds: any  
4 State sales tax increment or local sales tax increment from a  
5 retail entity initiating operations in a STAR bond district  
6 while terminating operations at another Illinois location  
7 within 25 miles of the STAR bond district. For purposes of this  
8 paragraph, "terminating operations" means a closing of a retail  
9 operation that is directly related to the opening of the same  
10 operation or like retail entity owned or operated by more than  
11 50% of the original ownership in a STAR bond district within  
12 one year before or after initiating operations in the STAR bond  
13 district, but it does not mean closing an operation for reasons  
14 beyond the control of the retail entity, as documented by the  
15 retail entity, subject to a reasonable finding by the  
16 municipality (or county if such retail operation is not located  
17 within a municipality) in which the terminated operations were  
18 located that the closed location contained inadequate space,  
19 had become economically obsolete, or was no longer a viable  
20 location for the retailer or serviceman.

21 "Political subdivision" means a municipality or county  
22 which undertakes to establish a STAR bond district pursuant to  
23 the provisions of this Act.

24 "Project costs" means and includes the sum total of all  
25 costs incurred or estimated to be incurred on or following the  
26 date of establishment of a STAR bond district that are

1 reasonable or necessary to implement a STAR bond district plan  
2 or any STAR bond project plans, or both, including costs  
3 incurred for public improvements and private improvements that  
4 serve the public purposes set forth in Section 5 of this Act.  
5 Such costs include without limitation the following:

6 (a) costs of studies, surveys, development of plans and  
7 specifications, formation, implementation, and  
8 administration of a STAR bond district, STAR bond district  
9 plan, any STAR bond projects, or any STAR bond project  
10 plans, including, but not limited to, staff and  
11 professional service costs for architectural, engineering,  
12 legal, financial, planning, or other services, provided  
13 however that no charges for professional services may be  
14 based on a percentage of the tax increment collected and no  
15 contracts for professional services, excluding  
16 architectural and engineering services, may be entered  
17 into if the terms of the contract extend beyond a period of  
18 3 years;

19 (b) property assembly costs, including, but not  
20 limited to, acquisition of land and other real property or  
21 rights or interests therein, located within the boundaries  
22 of a STAR bond district, demolition of buildings, site  
23 preparation, site improvements that serve as an engineered  
24 barrier addressing ground level or below ground  
25 environmental contamination, including, but not limited  
26 to, parking lots and other concrete or asphalt barriers,

1 the clearing and grading of land, and importing additional  
2 soil and fill materials, or removal of soil and fill  
3 materials from the site;

4 (c) subject to paragraph (d), costs of buildings and  
5 other vertical improvements that are located within the  
6 boundaries of a STAR bond district and owned by a political  
7 subdivision or other public entity, including without  
8 limitation police and fire stations, educational  
9 facilities, and public restrooms and rest areas;

10 (c-1) costs of buildings and other vertical  
11 improvements that are located within the boundaries of a  
12 STAR bond district and owned by a destination user or  
13 destination hotel; except that only 2 destination users in  
14 a STAR bond district and one destination hotel are eligible  
15 to include the cost of those vertical improvements as  
16 project costs;

17 (c-5) costs of buildings; rides and attractions, which  
18 include carousels, slides, roller coasters, displays,  
19 models, towers, works of art, and similar theme and  
20 amusement park improvements; and other vertical  
21 improvements that are located within the boundaries of a  
22 STAR bond district and owned by an entertainment user;  
23 except that only one entertainment user in a STAR bond  
24 district is eligible to include the cost of those vertical  
25 improvements as project costs;

26 (d) costs of the design and construction of

1 infrastructure and public works located within the  
2 boundaries of a STAR bond district that are reasonable or  
3 necessary to implement a STAR bond district plan or any  
4 STAR bond project plans, or both, except that project costs  
5 shall not include the cost of constructing a new municipal  
6 public building principally used to provide offices,  
7 storage space, or conference facilities or vehicle  
8 storage, maintenance, or repair for administrative, public  
9 safety, or public works personnel and that is not intended  
10 to replace an existing public building unless the political  
11 subdivision makes a reasonable determination in a STAR bond  
12 district plan or any STAR bond project plans, supported by  
13 information that provides the basis for that  
14 determination, that the new municipal building is required  
15 to meet an increase in the need for public safety purposes  
16 anticipated to result from the implementation of the STAR  
17 bond district plan or any STAR bond project plans;

18 (e) costs of the design and construction of the  
19 following improvements located outside the boundaries of a  
20 STAR bond district, provided that the costs are essential  
21 to further the purpose and development of a STAR bond  
22 district plan and either (i) part of and connected to  
23 sewer, water, or utility service lines that physically  
24 connect to the STAR bond district or (ii) significant  
25 improvements for adjacent offsite highways, streets,  
26 roadways, and interchanges that are approved by the

1 Illinois Department of Transportation. No other cost of  
2 infrastructure and public works improvements located  
3 outside the boundaries of a STAR bond district may be  
4 deemed project costs;

5 (f) costs of job training and retraining projects,  
6 including the cost of "welfare to work" programs  
7 implemented by businesses located within a STAR bond  
8 district;

9 (g) financing costs, including, but not limited to, all  
10 necessary and incidental expenses related to the issuance  
11 of obligations and which may include payment of interest on  
12 any obligations issued hereunder including interest  
13 accruing during the estimated period of construction of any  
14 improvements in a STAR bond district or any STAR bond  
15 projects for which such obligations are issued and for not  
16 exceeding 36 months thereafter and including reasonable  
17 reserves related thereto;

18 (h) to the extent the political subdivision by written  
19 agreement accepts and approves the same, all or a portion  
20 of a taxing district's capital costs resulting from a STAR  
21 bond district or STAR bond projects necessarily incurred or  
22 to be incurred within a taxing district in furtherance of  
23 the objectives of a STAR bond district plan or STAR bond  
24 project plans;

25 (i) interest cost incurred by a developer for project  
26 costs related to the acquisition, formation,

1 implementation, development, construction, and  
2 administration of a STAR bond district, STAR bond district  
3 plan, STAR bond projects, or any STAR bond project plans  
4 provided that:

5 (i) payment of such costs in any one year may not  
6 exceed 30% of the annual interest costs incurred by the  
7 developer with regard to the STAR bond district or any  
8 STAR bond projects during that year; and

9 (ii) the total of such interest payments paid  
10 pursuant to this Act may not exceed 30% of the total  
11 cost paid or incurred by the developer for a STAR bond  
12 district or STAR bond projects, plus project costs,  
13 excluding any property assembly costs incurred by a  
14 political subdivision pursuant to this Act;

15 (j) costs of common areas located within the boundaries  
16 of a STAR bond district;

17 (k) costs of landscaping and plantings, retaining  
18 walls and fences, man-made lakes and ponds, shelters,  
19 benches, lighting, and similar amenities located within  
20 the boundaries of a STAR bond district;

21 (l) costs of mounted building signs, site monument, and  
22 pylon signs located within the boundaries of a STAR bond  
23 district; or

24 (m) if included in the STAR bond district plan and  
25 approved in writing by the Director, salaries or a portion  
26 of salaries for local government employees to the extent

1 the same are directly attributable to the work of such  
2 employees on the establishment and management of a STAR  
3 bond district or any STAR bond projects.

4 Except as specified in items (a) through (m), "project  
5 costs" shall not include:

6 (i) the cost of construction of buildings that are  
7 privately owned or owned by a municipality and leased to a  
8 developer or retail user for non-entertainment retail  
9 uses;

10 (ii) moving expenses for employees of the businesses  
11 locating within the STAR bond district;

12 (iii) property taxes for property located in the STAR  
13 bond district;

14 (iv) lobbying costs; and

15 (v) general overhead or administrative costs of the  
16 political subdivision that would still have been incurred  
17 by the political subdivision if the political subdivision  
18 had not established a STAR bond district.

19 "Project development agreement" means any one or more  
20 agreements, including any amendments thereto, between a master  
21 developer and any co-developer or subdeveloper in connection  
22 with a STAR bond project, which project development agreement  
23 may include the political subdivision as a party.

24 "Projected market area" means any area within the State in  
25 which a STAR bond district or STAR bond project is projected to  
26 have a significant fiscal or market impact as determined by the

1 Director.

2 "Resolution" means a resolution, order, ordinance, or  
3 other appropriate form of legislative action of a political  
4 subdivision or other applicable public entity approved by a  
5 vote of a majority of a quorum at a meeting of the governing  
6 body of the political subdivision or applicable public entity.

7 "STAR bond" means a sales tax and revenue bond, note, or  
8 other obligation payable from pledged STAR revenues and issued  
9 by a political subdivision, the proceeds of which shall be used  
10 only to pay project costs as defined in this Act.

11 "STAR bond district" means the specific area declared to be  
12 an eligible area as determined by the political subdivision,  
13 and approved by the Director, in which the political  
14 subdivision may develop one or more STAR bond projects.

15 "STAR bond district plan" means the preliminary or  
16 conceptual plan that generally identifies the proposed STAR  
17 bond project areas and identifies in a general manner the  
18 buildings, facilities, and improvements to be constructed or  
19 improved in each STAR bond project area.

20 "STAR bond project" means a project within a STAR bond  
21 district which is approved pursuant to Section 20.

22 "STAR bond project area" means the geographic area within a  
23 STAR bond district in which there may be one or more STAR bond  
24 projects.

25 "STAR bond project plan" means the written plan adopted by  
26 a political subdivision for the development of a STAR bond



1 project in a STAR bond district; the plan may include, but is  
2 not limited to, (i) project costs incurred prior to the date of  
3 the STAR bond project plan and estimated future STAR bond  
4 project costs, (ii) proposed sources of funds to pay those  
5 costs, (iii) the nature and estimated term of any obligations  
6 to be issued by the political subdivision to pay those costs,  
7 (iv) the most recent equalized assessed valuation of the STAR  
8 bond project area, (v) an estimate of the equalized assessed  
9 valuation of the STAR bond district or applicable project area  
10 after completion of a STAR bond project, (vi) a general  
11 description of the types of any known or proposed developers,  
12 users, or tenants of the STAR bond project or projects included  
13 in the plan, (vii) a general description of the type,  
14 structure, and character of the property or facilities to be  
15 developed or improved, (viii) a description of the general land  
16 uses to apply to the STAR bond project, and (ix) a general  
17 description or an estimate of the type, class, and number of  
18 employees to be employed in the operation of the STAR bond  
19 project.

20 "State sales tax" means all of the net revenue realized  
21 under the Retailers' Occupation Tax Act, the Use Tax Act, the  
22 Service Use Tax Act, and the Service Occupation Tax Act from  
23 transactions at places of business located within a STAR bond  
24 district, excluding that portion of the net revenue realized  
25 under the Retailers' Occupation Tax Act, the Use Tax Act, the  
26 Service Use Tax Act, and the Service Occupation Tax Act from

1 transactions at places of business located within a STAR bond  
2 district that is deposited into the Local Government Tax Fund  
3 and the County and Mass Transit District Fund.

4 "State sales tax increment" means (i) 100% of that portion  
5 of the State sales tax that is in excess of the State sales tax  
6 for the same month in the base year, as determined by the  
7 Department of Revenue, from transactions at up to 2 destination  
8 users, one destination hotel, and one entertainment user  
9 located within a STAR bond district, which destination users,  
10 destination hotel, and entertainment user shall be designated  
11 by the master developer and approved by the political  
12 subdivision and the Director in conjunction with the applicable  
13 STAR bond project approval, and (ii) 25% of that portion of the  
14 State sales tax that is in excess of the State sales tax for  
15 the same month in the base year, as determined by the  
16 Department of Revenue, from all other transactions within a  
17 STAR bond district. If any portion of State sales taxes are, at  
18 the time of formation of a STAR bond district, already subject  
19 to tax increment financing under the Tax Increment Allocation  
20 Redevelopment Act, then the State sales tax increment for such  
21 portion shall be frozen at the base year established in  
22 accordance with this Act, and all future incremental increases  
23 shall be included in the State sales tax increment under this  
24 Act. Any party otherwise entitled to receipt of incremental  
25 State sales tax revenues through an existing tax increment  
26 financing district shall be entitled to continue to receive

1 such revenues up to the amount frozen in the base year. Nothing  
2 in this Act shall affect the prior qualification of existing  
3 redevelopment project costs incurred that are eligible for  
4 reimbursement under the Tax Increment Allocation Redevelopment  
5 Act. In such event, prior to approving a STAR bond district,  
6 the political subdivision forming the STAR bond district shall  
7 take such action as is necessary, including amending the  
8 existing tax increment financing district redevelopment plan,  
9 to carry out the provisions of this Act.

10 "Substantial change" means a change wherein the proposed  
11 STAR bond project plan differs substantially in size, scope, or  
12 use from the approved STAR bond district plan or STAR bond  
13 project plan.

14 "Taxpayer" means an individual, partnership, corporation,  
15 limited liability company, trust, estate, or other entity that  
16 is subject to the Illinois Income Tax Act.

17 "Total development costs" means the aggregate public and  
18 private investment in a STAR bond district, including project  
19 costs and other direct and indirect costs related to the  
20 development of the STAR bond district.

21 "Traditional retail use" means the operation of a business  
22 that derives at least 90% of its annual gross revenue from  
23 sales at retail, as that phrase is defined by Section 1 of the  
24 Retailers' Occupation Tax Act, but does not include the  
25 operations of destination users, entertainment users,  
26 restaurants, hotels, retail uses within hotels, or any other

1 non-retail uses.

2 "Vacant" means that portion of the land in a proposed STAR  
3 bond district that is not occupied by a building, facility, or  
4 other vertical improvement.

5 (Source: P.A. 99-642, eff. 7-28-16.)

6 Section 15. The Counties Code is amended by changing  
7 Section 5-1006.7 as follows:

8 (55 ILCS 5/5-1006.7)

9 Sec. 5-1006.7. School facility and resources occupation  
10 taxes.

11 (a) In any county, a tax shall be imposed upon all persons  
12 engaged in the business of selling tangible personal property,  
13 other than personal property titled or registered with an  
14 agency of this State's government, at retail in the county on  
15 the gross receipts from the sales made in the course of  
16 business to provide revenue to be used exclusively (i) for  
17 school facility purposes, (ii) school resource officers and  
18 mental health professionals, or (iii) school facility  
19 purposes, school resource officers, and mental health  
20 professionals if a proposition for the tax has been submitted  
21 to the electors of that county and approved by a majority of  
22 those voting on the question as provided in subsection (c). The  
23 tax under this Section shall be imposed only in one-quarter  
24 percent increments and may not exceed 1%.

1           This additional tax may not be imposed on tangible personal  
2 property taxed at the 1% rate under the Retailers' Occupation  
3 Tax Act. The Department of Revenue has full power to administer  
4 and enforce this subsection, to collect all taxes and penalties  
5 due under this subsection, to dispose of taxes and penalties so  
6 collected in the manner provided in this subsection, and to  
7 determine all rights to credit memoranda arising on account of  
8 the erroneous payment of a tax or penalty under this  
9 subsection. The Department shall deposit all taxes and  
10 penalties collected under this subsection into a special fund  
11 created for that purpose.

12           In the administration of and compliance with this  
13 subsection, the Department and persons who are subject to this  
14 subsection (i) have the same rights, remedies, privileges,  
15 immunities, powers, and duties, (ii) are subject to the same  
16 conditions, restrictions, limitations, penalties, and  
17 definitions of terms, and (iii) shall employ the same modes of  
18 procedure as are set forth in Sections 1 through 10, 2 through  
19 2-70 (in respect to all provisions contained in those Sections  
20 other than the State rate of tax), 2a through 2h, 3 (except as  
21 to the disposition of taxes and penalties collected), 4, 5, 5a,  
22 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,  
23 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation  
24 Tax Act and all provisions of the Uniform Penalty and Interest  
25 Act as if those provisions were set forth in this subsection.

26           The certificate of registration that is issued by the

1 Department to a retailer under the Retailers' Occupation Tax  
2 Act permits the retailer to engage in a business that is  
3 taxable without registering separately with the Department  
4 under an ordinance or resolution under this subsection.

5 Persons subject to any tax imposed under the authority  
6 granted in this subsection may reimburse themselves for their  
7 seller's tax liability by separately stating that tax as an  
8 additional charge, which may be stated in combination, in a  
9 single amount, with State tax that sellers are required to  
10 collect under the Use Tax Act, pursuant to any bracketed  
11 schedules set forth by the Department.

12 (b) If a tax has been imposed under subsection (a), then a  
13 service occupation tax must also be imposed at the same rate  
14 upon all persons engaged, in the county, in the business of  
15 making sales of service, who, as an incident to making those  
16 sales of service, transfer tangible personal property within  
17 the county as an incident to a sale of service.

18 This tax may not be imposed on tangible personal property  
19 taxed at the 1% rate under the Service Occupation Tax Act.

20 The tax imposed under this subsection and all civil  
21 penalties that may be assessed as an incident thereof shall be  
22 collected and enforced by the Department and deposited into a  
23 special fund created for that purpose. The Department has full  
24 power to administer and enforce this subsection, to collect all  
25 taxes and penalties due under this subsection, to dispose of  
26 taxes and penalties so collected in the manner provided in this

1 subsection, and to determine all rights to credit memoranda  
2 arising on account of the erroneous payment of a tax or penalty  
3 under this subsection.

4 In the administration of and compliance with this  
5 subsection, the Department and persons who are subject to this  
6 subsection shall (i) have the same rights, remedies,  
7 privileges, immunities, powers and duties, (ii) be subject to  
8 the same conditions, restrictions, limitations, penalties and  
9 definition of terms, and (iii) employ the same modes of  
10 procedure as are set forth in Sections 2 (except that that  
11 reference to State in the definition of supplier maintaining a  
12 place of business in this State means the county), 2a through  
13 2d, 3 through 3-50 (in respect to all provisions contained in  
14 those Sections other than the State rate of tax), 4 (except  
15 that the reference to the State shall be to the county), 5, 7,  
16 8 (except that the jurisdiction to which the tax is a debt to  
17 the extent indicated in that Section 8 is the county), 9  
18 (except as to the disposition of taxes and penalties  
19 collected), 10, 11, 12 (except the reference therein to Section  
20 2b of the Retailers' Occupation Tax Act), 13 (except that any  
21 reference to the State means the county), Section 15, 16, 17,  
22 18, 19, and 20 of the Service Occupation Tax Act and all  
23 provisions of the Uniform Penalty and Interest Act, as fully as  
24 if those provisions were set forth herein.

25 Persons subject to any tax imposed under the authority  
26 granted in this subsection may reimburse themselves for their

1 serviceman's tax liability by separately stating the tax as an  
2 additional charge, which may be stated in combination, in a  
3 single amount, with State tax that servicemen are authorized to  
4 collect under the Service Use Tax Act, pursuant to any  
5 bracketed schedules set forth by the Department.

6 (c) The tax under this Section may not be imposed until the  
7 question of imposing the tax has been submitted to the electors  
8 of the county at a regular election and approved by a majority  
9 of the electors voting on the question. For all regular  
10 elections held prior to August 23, 2011 (the effective date of  
11 Public Act 97-542), upon a resolution by the county board or a  
12 resolution by school district boards that represent at least  
13 51% of the student enrollment within the county, the county  
14 board must certify the question to the proper election  
15 authority in accordance with the Election Code.

16 For all regular elections held prior to August 23, 2011  
17 (the effective date of Public Act 97-542), the election  
18 authority must submit the question in substantially the  
19 following form:

20 Shall (name of county) be authorized to impose a  
21 retailers' occupation tax and a service occupation tax  
22 (commonly referred to as a "sales tax") at a rate of  
23 (insert rate) to be used exclusively for school facility  
24 purposes?

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

26 If a majority of the electors voting on the question vote



1 in the affirmative, then the county may, thereafter, impose the  
2 tax.

3 For all regular elections held on or after August 23, 2011  
4 (the effective date of Public Act 97-542), the regional  
5 superintendent of schools for the county must, upon receipt of  
6 a resolution or resolutions of school district boards that  
7 represent more than 50% of the student enrollment within the  
8 county, certify the question to the proper election authority  
9 for submission to the electors of the county at the next  
10 regular election at which the question lawfully may be  
11 submitted to the electors, all in accordance with the Election  
12 Code.

13 For all regular elections held on or after August 23, 2011  
14 (the effective date of Public Act 97-542) and before the  
15 effective date of this amendatory Act of the 101st General  
16 Assembly, the election authority must submit the question in  
17 substantially the following form:

18 Shall a retailers' occupation tax and a service  
19 occupation tax (commonly referred to as a "sales tax") be  
20 imposed in (name of county) at a rate of (insert rate) to  
21 be used exclusively for school facility purposes?

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

23 If a majority of the electors voting on the question vote  
24 in the affirmative, then the tax shall be imposed at the rate  
25 set forth in the question.

26 For all regular elections held on or after the effective

1 date of this amendatory Act of the 101st General Assembly, the  
2 election authority must submit the question as follows:

3 (1) If the referendum is to expand the use of revenues  
4 from a currently imposed tax exclusively for school  
5 facility purposes to include school resource officers and  
6 mental health professionals, the question shall be in  
7 substantially the following form:

8 In addition to school facility purposes, shall  
9 (name of county) school districts be authorized to use  
10 revenues from the tax commonly referred to as the  
11 school facility sales tax that is currently imposed in  
12 (name of county) at a rate of (insert rate) for school  
13 resource officers and mental health professionals?

14 (2) If the referendum is to increase the rate of a tax  
15 currently imposed exclusively for school facility purposes  
16 at less than 1% and dedicate the additional revenues for  
17 school resource officers and mental health professionals,  
18 the question shall be in substantially the following form:

19 Shall the tax commonly referred to as the school  
20 facility sales tax that is currently imposed in (name  
21 of county) at the rate of (insert rate) be increased to  
22 a rate of (insert rate) with the additional revenues  
23 used exclusively for school resource officers and  
24 mental health professionals?

25 (3) If the referendum is to impose a tax in a county  
26 that has not previously imposed a tax under this Section

1 exclusively for school facility purposes, the question  
2 shall be in substantially the following form:

3 Shall a retailers' occupation tax and a service  
4 occupation tax (commonly referred to as a sales tax) be  
5 imposed in (name of county) at a rate of (insert rate)  
6 to be used exclusively for school facility purposes?

7 (4) If the referendum is to impose a tax in a county  
8 that has not previously imposed a tax under this Section  
9 exclusively for school resource officers and mental health  
10 professionals, the question shall be in substantially the  
11 following form:

12 Shall a retailers' occupation tax and a service  
13 occupation tax (commonly referred to as a sales tax) be  
14 imposed in (name of county) at a rate of (insert rate)  
15 to be used exclusively for school resource officers and  
16 mental health professionals?

17 (5) If the referendum is to impose a tax in a county  
18 that has not previously imposed a tax under this Section  
19 exclusively for school facility purposes, school resource  
20 officers, and mental health professionals, the question  
21 shall be in substantially the following form:

22 Shall a retailers' occupation tax and a service  
23 occupation tax (commonly referred to as a sales tax) be  
24 imposed in (name of county) at a rate of (insert rate)  
25 to be used exclusively for school facility purposes,  
26 school resource officers, and mental health

1           professionals?

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

4           If a majority of the electors voting on the question vote  
5           in the affirmative, then the tax shall be imposed at the rate  
6           set forth in the question.

7           For the purposes of this subsection (c), "enrollment" means  
8           the head count of the students residing in the county on the  
9           last school day of September of each year, which must be  
10          reported on the Illinois State Board of Education Public School  
11          Fall Enrollment/Housing Report.

12          (d) The Department shall immediately pay over to the State  
13          Treasurer, ex officio, as trustee, all taxes and penalties  
14          collected under this Section to be deposited into the School  
15          Facility Occupation Tax Fund, which shall be an unappropriated  
16          trust fund held outside the State treasury.

17          On or before the 25th day of each calendar month, the  
18          Department shall prepare and certify to the Comptroller the  
19          disbursement of stated sums of money to the regional  
20          superintendents of schools in counties from which retailers or  
21          servicemen have paid taxes or penalties to the Department  
22          during the second preceding calendar month. The amount to be  
23          paid to each regional superintendent of schools and disbursed  
24          to him or her in accordance with Section 3-14.31 of the School  
25          Code, is equal to the amount (not including credit memoranda)  
26          collected from the county under this Section during the second

1 preceding calendar month by the Department, (i) less 2% of that  
2 amount, which shall be deposited into the Tax Compliance and  
3 Administration Fund and shall be used by the Department,  
4 subject to appropriation, to cover the costs of the Department  
5 in administering and enforcing the provisions of this Section,  
6 on behalf of the county, (ii) plus an amount that the  
7 Department determines is necessary to offset any amounts that  
8 were erroneously paid to a different taxing body; (iii) less an  
9 amount equal to the amount of refunds made during the second  
10 preceding calendar month by the Department on behalf of the  
11 county; and (iv) less any amount that the Department determines  
12 is necessary to offset any amounts that were payable to a  
13 different taxing body but were erroneously paid to the county.  
14 When certifying the amount of a monthly disbursement to a  
15 regional superintendent of schools under this Section, the  
16 Department shall increase or decrease the amounts by an amount  
17 necessary to offset any miscalculation of previous  
18 disbursements within the previous 6 months from the time a  
19 miscalculation is discovered.

20       Within 10 days after receipt by the Comptroller from the  
21 Department of the disbursement certification to the regional  
22 superintendents of the schools provided for in this Section,  
23 the Comptroller shall cause the orders to be drawn for the  
24 respective amounts in accordance with directions contained in  
25 the certification.

26       If the Department determines that a refund should be made

1 under this Section to a claimant instead of issuing a credit  
2 memorandum, then the Department shall notify the Comptroller,  
3 who shall cause the order to be drawn for the amount specified  
4 and to the person named in the notification from the  
5 Department. The refund shall be paid by the Treasurer out of  
6 the School Facility Occupation Tax Fund.

7 (e) For the purposes of determining the local governmental  
8 unit whose tax is applicable, a retail sale by a producer of  
9 coal or another mineral mined in Illinois is a sale at retail  
10 at the place where the coal or other mineral mined in Illinois  
11 is extracted from the earth. This subsection does not apply to  
12 coal or another mineral when it is delivered or shipped by the  
13 seller to the purchaser at a point outside Illinois so that the  
14 sale is exempt under the United States Constitution as a sale  
15 in interstate or foreign commerce.

16 (f) Nothing in this Section may be construed to authorize a  
17 tax to be imposed upon the privilege of engaging in any  
18 business that under the Constitution of the United States may  
19 not be made the subject of taxation by this State.

20 (g) If a county board imposes a tax under this Section  
21 pursuant to a referendum held before August 23, 2011 (the  
22 effective date of Public Act 97-542) at a rate below the rate  
23 set forth in the question approved by a majority of electors of  
24 that county voting on the question as provided in subsection  
25 (c), then the county board may, by ordinance, increase the rate  
26 of the tax up to the rate set forth in the question approved by

1 a majority of electors of that county voting on the question as  
2 provided in subsection (c). If a county board imposes a tax  
3 under this Section pursuant to a referendum held before August  
4 23, 2011 (the effective date of Public Act 97-542), then the  
5 board may, by ordinance, discontinue or reduce the rate of the  
6 tax. If a tax is imposed under this Section pursuant to a  
7 referendum held on or after August 23, 2011 (the effective date  
8 of Public Act 97-542) and before the effective date of this  
9 amendatory Act of the 101st General Assembly, then the county  
10 board may reduce or discontinue the tax, but only in accordance  
11 with subsection (h-5) of this Section. If a tax is imposed  
12 under this Section pursuant to a referendum held on or after  
13 the effective date of this amendatory Act of the 101st General  
14 Assembly, then the county board may reduce or discontinue the  
15 tax, but only in accordance with subsection (h-10). If,  
16 however, a school board issues bonds that are secured by the  
17 proceeds of the tax under this Section, then the county board  
18 may not reduce the tax rate or discontinue the tax if that rate  
19 reduction or discontinuance would adversely affect the school  
20 board's ability to pay the principal and interest on those  
21 bonds as they become due or necessitate the extension of  
22 additional property taxes to pay the principal and interest on  
23 those bonds. If the county board reduces the tax rate or  
24 discontinues the tax, then a referendum must be held in  
25 accordance with subsection (c) of this Section in order to  
26 increase the rate of the tax or to reimpose the discontinued

1 tax.

2       Until January 1, 2014, the results of any election that  
3 imposes, reduces, or discontinues a tax under this Section must  
4 be certified by the election authority, and any ordinance that  
5 increases or lowers the rate or discontinues the tax must be  
6 certified by the county clerk and, in each case, filed with the  
7 Illinois Department of Revenue either (i) on or before the  
8 first day of April, whereupon the Department shall proceed to  
9 administer and enforce the tax or change in the rate as of the  
10 first day of July next following the filing; or (ii) on or  
11 before the first day of October, whereupon the Department shall  
12 proceed to administer and enforce the tax or change in the rate  
13 as of the first day of January next following the filing.

14       Beginning January 1, 2014, the results of any election that  
15 imposes, reduces, or discontinues a tax under this Section must  
16 be certified by the election authority, and any ordinance that  
17 increases or lowers the rate or discontinues the tax must be  
18 certified by the county clerk and, in each case, filed with the  
19 Illinois Department of Revenue either (i) on or before the  
20 first day of May, whereupon the Department shall proceed to  
21 administer and enforce the tax or change in the rate as of the  
22 first day of July next following the filing; or (ii) on or  
23 before the first day of October, whereupon the Department shall  
24 proceed to administer and enforce the tax or change in the rate  
25 as of the first day of January next following the filing.

26       (h) For purposes of this Section, "school facility



1 purposes" means (i) the acquisition, development,  
2 construction, reconstruction, rehabilitation, improvement,  
3 financing, architectural planning, and installation of capital  
4 facilities consisting of buildings, structures, and durable  
5 equipment and for the acquisition and improvement of real  
6 property and interest in real property required, or expected to  
7 be required, in connection with the capital facilities and (ii)  
8 the payment of bonds or other obligations heretofore or  
9 hereafter issued, including bonds or other obligations  
10 heretofore or hereafter issued to refund or to continue to  
11 refund bonds or other obligations issued, for school facility  
12 purposes, provided that the taxes levied to pay those bonds are  
13 abated by the amount of the taxes imposed under this Section  
14 that are used to pay those bonds. "School-facility purposes"  
15 also includes fire prevention, safety, energy conservation,  
16 accessibility, school security, and specified repair purposes  
17 set forth under Section 17-2.11 of the School Code.

18 (h-5) A county board in a county where a tax has been  
19 imposed under this Section pursuant to a referendum held on or  
20 after August 23, 2011 (the effective date of Public Act 97-542)  
21 and before the effective date of this amendatory Act of the  
22 101st General Assembly may, by ordinance or resolution, submit  
23 to the voters of the county the question of reducing or  
24 discontinuing the tax. In the ordinance or resolution, the  
25 county board shall certify the question to the proper election  
26 authority in accordance with the Election Code. The election

1 authority must submit the question in substantially the  
2 following form:

3           Shall the school facility retailers' occupation tax  
4 and service occupation tax (commonly referred to as the  
5 "school facility sales tax") currently imposed in (name of  
6 county) at a rate of (insert rate) be (reduced to (insert  
7 rate)) (discontinued)?

8 If a majority of the electors voting on the question vote in  
9 the affirmative, then, subject to the provisions of subsection  
10 (g) of this Section, the tax shall be reduced or discontinued  
11 as set forth in the question.

12           (h-10) A county board in a county where a tax has been  
13 imposed under this Section pursuant to a referendum held on or  
14 after the effective date of this amendatory Act of the 101st  
15 General Assembly may, by ordinance or resolution, submit to the  
16 voters of the county the question of reducing or discontinuing  
17 the tax. In the ordinance or resolution, the county board shall  
18 certify the question to the proper election authority in  
19 accordance with the Election Code. The election authority must  
20 submit the question in substantially the following form:

21           Shall the school facility and resources retailers'  
22 occupation tax and service occupation tax (commonly  
23 referred to as the school facility and resources sales tax)  
24 currently imposed in (name of county) at a rate of (insert  
25 rate) be (reduced to (insert rate)) (discontinued)?

26           The election authority must record the votes as "Yes" or

1 "No".

2 If a majority of the electors voting on the question vote  
3 in the affirmative, then, subject to the provisions of  
4 subsection (g) of this Section, the tax shall be reduced or  
5 discontinued as set forth in the question.

6 (i) This Section does not apply to Cook County.

7 (j) This Section may be cited as the County School Facility  
8 and Resources Occupation Tax Law.

9 (Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;  
10 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

11 Section 20. The School Code is amended by changing Sections  
12 3-14.31, 10-20.43, 10-22.36, and 17-2.11 as follows:

13 (105 ILCS 5/3-14.31)

14 Sec. 3-14.31. School facility and resources occupation tax  
15 proceeds.

16 (a) Within 30 days after receiving any proceeds of a school  
17 facility and resources occupation tax under Section 5-1006.7 of  
18 the Counties Code, each regional superintendent must disburse  
19 those proceeds to each school district that is located in the  
20 county in which the tax was collected.

21 (b) The proceeds must be disbursed on an enrollment basis  
22 and allocated based upon the number of each school district's  
23 resident pupils that reside within the county collecting the  
24 tax divided by the total number of resident students within the

1 county.

2 (Source: P.A. 95-675, eff. 10-11-07; 95-850, eff. 1-1-09.)

3 (105 ILCS 5/10-20.43)

4 Sec. 10-20.43. School facility and resources occupation  
5 tax fund. All proceeds received by a school district from a  
6 distribution under Section 3-14.31 must be maintained in a  
7 special fund known as the school facility and resources  
8 occupation tax fund. The district may use moneys in that fund  
9 only for school facility purposes, as that term is defined  
10 under Section 5-1006.7 of the Counties Code.

11 (Source: P.A. 97-813, eff. 7-13-12.)

12 (105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

13 Sec. 10-22.36. Buildings for school purposes. To build or  
14 purchase a building for school classroom or instructional  
15 purposes upon the approval of a majority of the voters upon the  
16 proposition at a referendum held for such purpose or in  
17 accordance with Section 17-2.11, 19-3.5, or 19-3.10. The board  
18 may initiate such referendum by resolution. The board shall  
19 certify the resolution and proposition to the proper election  
20 authority for submission in accordance with the general  
21 election law.

22 The questions of building one or more new buildings for  
23 school purposes or office facilities, and issuing bonds for the  
24 purpose of borrowing money to purchase one or more buildings or

1 sites for such buildings or office sites, to build one or more  
2 new buildings for school purposes or office facilities or to  
3 make additions and improvements to existing school buildings,  
4 may be combined into one or more propositions on the ballot.

5 Before erecting, or purchasing or remodeling such a  
6 building the board shall submit the plans and specifications  
7 respecting heating, ventilating, lighting, seating, water  
8 supply, toilets and safety against fire to the regional  
9 superintendent of schools having supervision and control over  
10 the district, for approval in accordance with Section 2-3.12.

11 Notwithstanding any of the foregoing, no referendum shall  
12 be required if the purchase, construction, or building of any  
13 such building (1) occurs while the building is being leased by  
14 the school district or (2) is paid with (A) funds derived from  
15 the sale or disposition of other buildings, land, or structures  
16 of the school district or (B) funds received (i) as a grant  
17 under the School Construction Law or (ii) as gifts or  
18 donations, provided that no funds to purchase, construct, or  
19 build such building, other than lease payments, are derived  
20 from the district's bonded indebtedness or the tax levy of the  
21 district.

22 Notwithstanding any of the foregoing, no referendum shall  
23 be required if the purchase, construction, or building of any  
24 such building is paid with funds received from the County  
25 School Facility and Resources Occupation Tax Law under Section  
26 5-1006.7 of the Counties Code or from the proceeds of bonds or

1 other debt obligations secured by revenues obtained from that  
2 Law.

3 (Source: P.A. 96-517, eff. 8-14-09; 97-542, eff. 8-23-11.)

4 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

5 Sec. 17-2.11. School board power to levy a tax or to borrow  
6 money and issue bonds for fire prevention, safety, energy  
7 conservation, accessibility, school security, and specified  
8 repair purposes.

9 (a) Whenever, as a result of any lawful order of any  
10 agency, other than a school board, having authority to enforce  
11 any school building code applicable to any facility that houses  
12 students, or any law or regulation for the protection and  
13 safety of the environment, pursuant to the Environmental  
14 Protection Act, any school district having a population of less  
15 than 500,000 inhabitants is required to alter or reconstruct  
16 any school building or permanent, fixed equipment; the district  
17 may, by proper resolution, levy a tax for the purpose of making  
18 such alteration or reconstruction, based on a survey report by  
19 an architect or engineer licensed in this State, upon all of  
20 the taxable property of the district at the value as assessed  
21 by the Department of Revenue and at a rate not to exceed 0.05%  
22 per year for a period sufficient to finance such alteration or  
23 reconstruction, upon the following conditions:

24 (1) When there are not sufficient funds available in  
25 the operations and maintenance fund of the school district,

1 the school facility occupation tax fund of the district, or  
2 the fire prevention and safety fund of the district, as  
3 determined by the district on the basis of rules adopted by  
4 the State Board of Education, to make such alteration or  
5 reconstruction or to purchase and install such permanent,  
6 fixed equipment so ordered or determined as necessary.  
7 Appropriate school district records must be made available  
8 to the State Superintendent of Education, upon request, to  
9 confirm this insufficiency.

10 (2) When a certified estimate of an architect or  
11 engineer licensed in this State stating the estimated  
12 amount necessary to make the alteration or reconstruction  
13 or to purchase and install the equipment so ordered has  
14 been secured by the school district, and the estimate has  
15 been approved by the regional superintendent of schools  
16 having jurisdiction over the district and the State  
17 Superintendent of Education. Approval must not be granted  
18 for any work that has already started without the prior  
19 express authorization of the State Superintendent of  
20 Education. If the estimate is not approved or is denied  
21 approval by the regional superintendent of schools within 3  
22 months after the date on which it is submitted to him or  
23 her, the school board of the district may submit the  
24 estimate directly to the State Superintendent of Education  
25 for approval or denial.

26 In the case of an emergency situation, where the estimated

1 cost to effectuate emergency repairs is less than the amount  
2 specified in Section 10-20.21 of this Code, the school district  
3 may proceed with such repairs prior to approval by the State  
4 Superintendent of Education, but shall comply with the  
5 provisions of subdivision (2) of this subsection (a) as soon  
6 thereafter as may be as well as Section 10-20.21 of this Code.  
7 If the estimated cost to effectuate emergency repairs is  
8 greater than the amount specified in Section 10-20.21 of this  
9 Code, then the school district shall proceed in conformity with  
10 Section 10-20.21 of this Code and with rules established by the  
11 State Board of Education to address such situations. The rules  
12 adopted by the State Board of Education to deal with these  
13 situations shall stipulate that emergency situations must be  
14 expedited and given priority consideration. For purposes of  
15 this paragraph, an emergency is a situation that presents an  
16 imminent and continuing threat to the health and safety of  
17 students or other occupants of a facility, requires complete or  
18 partial evacuation of a building or part of a building, or  
19 consumes one or more of the 5 emergency days built into the  
20 adopted calendar of the school or schools or would otherwise be  
21 expected to cause such school or schools to fall short of the  
22 minimum school calendar requirements.

23 (b) Whenever any such district determines that it is  
24 necessary for energy conservation purposes that any school  
25 building or permanent, fixed equipment should be altered or  
26 reconstructed and that such alterations or reconstruction will



1 be made with funds not necessary for the completion of approved  
2 and recommended projects contained in any safety survey report  
3 or amendments thereto authorized by Section 2-3.12 of this Act;  
4 the district may levy a tax or issue bonds as provided in  
5 subsection (a) of this Section.

6 (c) Whenever any such district determines that it is  
7 necessary for accessibility purposes and to comply with the  
8 school building code that any school building or equipment  
9 should be altered or reconstructed and that such alterations or  
10 reconstruction will be made with funds not necessary for the  
11 completion of approved and recommended projects contained in  
12 any safety survey report or amendments thereto authorized under  
13 Section 2-3.12 of this Act, the district may levy a tax or  
14 issue bonds as provided in subsection (a) of this Section.

15 (d) Whenever any such district determines that it is  
16 necessary for school security purposes and the related  
17 protection and safety of pupils and school personnel that any  
18 school building or property should be altered or reconstructed  
19 or that security systems and equipment (including but not  
20 limited to intercom, early detection and warning, access  
21 control and television monitoring systems) should be purchased  
22 and installed, and that such alterations, reconstruction or  
23 purchase and installation of equipment will be made with funds  
24 not necessary for the completion of approved and recommended  
25 projects contained in any safety survey report or amendment  
26 thereto authorized by Section 2-3.12 of this Act and will deter

1 and prevent unauthorized entry or activities upon school  
2 property by unknown or dangerous persons, assure early  
3 detection and advance warning of any such actual or attempted  
4 unauthorized entry or activities and help assure the continued  
5 safety of pupils and school staff if any such unauthorized  
6 entry or activity is attempted or occurs; the district may levy  
7 a tax or issue bonds as provided in subsection (a) of this  
8 Section.

9 If such a school district determines that it is necessary  
10 for school security purposes and the related protection and  
11 safety of pupils and school staff to hire a school resource  
12 officer or that personnel costs for school counselors, mental  
13 health experts, or school resource officers are necessary and  
14 the district determines that it does not need funds for any of  
15 the other purposes set forth in this Section, then the district  
16 may levy a tax or issue bonds as provided in subsection (a).

17 (e) If a school district does not need funds for other fire  
18 prevention and safety projects, including the completion of  
19 approved and recommended projects contained in any safety  
20 survey report or amendments thereto authorized by Section  
21 2-3.12 of this Act, and it is determined after a public hearing  
22 (which is preceded by at least one published notice (i)  
23 occurring at least 7 days prior to the hearing in a newspaper  
24 of general circulation within the school district and (ii)  
25 setting forth the time, date, place, and general subject matter  
26 of the hearing) that there is a substantial, immediate, and

1 otherwise unavoidable threat to the health, safety, or welfare  
2 of pupils due to disrepair of school sidewalks, playgrounds,  
3 parking lots, or school bus turnarounds and repairs must be  
4 made; then the district may levy a tax or issue bonds as  
5 provided in subsection (a) of this Section.

6 (f) For purposes of this Section a school district may  
7 replace a school building or build additions to replace  
8 portions of a building when it is determined that the  
9 effectuation of the recommendations for the existing building  
10 will cost more than the replacement costs. Such determination  
11 shall be based on a comparison of estimated costs made by an  
12 architect or engineer licensed in the State of Illinois. The  
13 new building or addition shall be equivalent in area (square  
14 feet) and comparable in purpose and grades served and may be on  
15 the same site or another site. Such replacement may only be  
16 done upon order of the regional superintendent of schools and  
17 the approval of the State Superintendent of Education.

18 (g) The filing of a certified copy of the resolution  
19 levying the tax when accompanied by the certificates of the  
20 regional superintendent of schools and State Superintendent of  
21 Education shall be the authority of the county clerk to extend  
22 such tax.

23 (h) The county clerk of the county in which any school  
24 district levying a tax under the authority of this Section is  
25 located, in reducing raised levies, shall not consider any such  
26 tax as a part of the general levy for school purposes and shall

1 not include the same in the limitation of any other tax rate  
2 which may be extended.

3 Such tax shall be levied and collected in like manner as  
4 all other taxes of school districts, subject to the provisions  
5 contained in this Section.

6 (i) The tax rate limit specified in this Section may be  
7 increased to .10% upon the approval of a proposition to effect  
8 such increase by a majority of the electors voting on that  
9 proposition at a regular scheduled election. Such proposition  
10 may be initiated by resolution of the school board and shall be  
11 certified by the secretary to the proper election authorities  
12 for submission in accordance with the general election law.

13 (j) When taxes are levied by any school district for fire  
14 prevention, safety, energy conservation, and school security  
15 purposes as specified in this Section, and the purposes for  
16 which the taxes have been levied are accomplished and paid in  
17 full, and there remain funds on hand in the Fire Prevention and  
18 Safety Fund from the proceeds of the taxes levied, including  
19 interest earnings thereon, the school board by resolution shall  
20 use such excess and other board restricted funds, excluding  
21 bond proceeds and earnings from such proceeds, as follows:

22 (1) for other authorized fire prevention, safety,  
23 energy conservation, required safety inspections, school  
24 security purposes, sampling for lead in drinking water in  
25 schools, and for repair and mitigation due to lead levels  
26 in the drinking water supply; or

1           (2) for transfer to the Operations and Maintenance Fund  
2           for the purpose of abating an equal amount of operations  
3           and maintenance purposes taxes.

4           Notwithstanding subdivision (2) of this subsection (j) and  
5           subsection (k) of this Section, through June 30, 2020, the  
6           school board may, by proper resolution following a public  
7           hearing set by the school board or the president of the school  
8           board (that is preceded (i) by at least one published notice  
9           over the name of the clerk or secretary of the board, occurring  
10          at least 7 days and not more than 30 days prior to the hearing,  
11          in a newspaper of general circulation within the school  
12          district and (ii) by posted notice over the name of the clerk  
13          or secretary of the board, at least 48 hours before the  
14          hearing, at the principal office of the school board or at the  
15          building where the hearing is to be held if a principal office  
16          does not exist, with both notices setting forth the time, date,  
17          place, and subject matter of the hearing), transfer surplus  
18          life safety taxes and interest earnings thereon to the  
19          Operations and Maintenance Fund for building repair work.

20          (k) If any transfer is made to the Operation and  
21          Maintenance Fund, the secretary of the school board shall  
22          within 30 days notify the county clerk of the amount of that  
23          transfer and direct the clerk to abate the taxes to be extended  
24          for the purposes of operations and maintenance authorized under  
25          Section 17-2 of this Act by an amount equal to such transfer.

26          (1) If the proceeds from the tax levy authorized by this

1 Section are insufficient to complete the work approved under  
2 this Section, the school board is authorized to sell bonds  
3 without referendum under the provisions of this Section in an  
4 amount that, when added to the proceeds of the tax levy  
5 authorized by this Section, will allow completion of the  
6 approved work.

7 (m) Any bonds issued pursuant to this Section shall bear  
8 interest at a rate not to exceed the maximum rate authorized by  
9 law at the time of the making of the contract, shall mature  
10 within 20 years from date, and shall be signed by the president  
11 of the school board and the treasurer of the school district.

12 (n) In order to authorize and issue such bonds, the school  
13 board shall adopt a resolution fixing the amount of bonds, the  
14 date thereof, the maturities thereof, rates of interest  
15 thereof, place of payment and denomination, which shall be in  
16 denominations of not less than \$100 and not more than \$5,000,  
17 and provide for the levy and collection of a direct annual tax  
18 upon all the taxable property in the school district sufficient  
19 to pay the principal and interest on such bonds to maturity.  
20 Upon the filing in the office of the county clerk of the county  
21 in which the school district is located of a certified copy of  
22 the resolution, it is the duty of the county clerk to extend  
23 the tax therefor in addition to and in excess of all other  
24 taxes heretofore or hereafter authorized to be levied by such  
25 school district.

26 (o) After the time such bonds are issued as provided for by

1 this Section, if additional alterations or reconstructions are  
2 required to be made because of surveys conducted by an  
3 architect or engineer licensed in the State of Illinois, the  
4 district may levy a tax at a rate not to exceed .05% per year  
5 upon all the taxable property of the district or issue  
6 additional bonds, whichever action shall be the most feasible.

7 (p) This Section is cumulative and constitutes complete  
8 authority for the issuance of bonds as provided in this Section  
9 notwithstanding any other statute or law to the contrary.

10 (q) With respect to instruments for the payment of money  
11 issued under this Section either before, on, or after the  
12 effective date of Public Act 86-004 (June 6, 1989), it is, and  
13 always has been, the intention of the General Assembly (i) that  
14 the Omnibus Bond Acts are, and always have been, supplementary  
15 grants of power to issue instruments in accordance with the  
16 Omnibus Bond Acts, regardless of any provision of this Act that  
17 may appear to be or to have been more restrictive than those  
18 Acts, (ii) that the provisions of this Section are not a  
19 limitation on the supplementary authority granted by the  
20 Omnibus Bond Acts, and (iii) that instruments issued under this  
21 Section within the supplementary authority granted by the  
22 Omnibus Bond Acts are not invalid because of any provision of  
23 this Act that may appear to be or to have been more restrictive  
24 than those Acts.

25 (r) When the purposes for which the bonds are issued have  
26 been accomplished and paid for in full and there remain funds

1 on hand from the proceeds of the bond sale and interest  
2 earnings therefrom, the board shall, by resolution, use such  
3 excess funds in accordance with the provisions of Section  
4 10-22.14 of this Act.

5 (s) Whenever any tax is levied or bonds issued for fire  
6 prevention, safety, energy conservation, and school security  
7 purposes, such proceeds shall be deposited and accounted for  
8 separately within the Fire Prevention and Safety Fund.

9 (Source: P.A. 99-143, eff. 7-27-15; 99-713, eff. 8-5-16;  
10 99-922, eff. 1-17-17; 100-465, eff. 8-31-17.)

11 Section 25. The School Safety Drill Act is amended by  
12 changing Section 25 and adding Section 45 as follows:

13 (105 ILCS 128/25)

14 Sec. 25. Annual review.

15 (a) Each public school district, through its school board  
16 or the board's designee, shall conduct a minimum of one annual  
17 meeting at which it will review each school building's  
18 emergency and crisis response plans, protocols, and  
19 procedures, including procedures regarding the school  
20 district's threat assessment team, and each building's  
21 compliance with the school safety drill programs. The purpose  
22 of this annual review shall be to review and update the  
23 emergency and crisis response plans, protocols, and procedures  
24 and the school safety drill programs of the district and each



1 of its school buildings. This review must be at no cost to the  
2 school district. In updating a school building's emergency and  
3 crisis response plans, consideration may be given to making the  
4 emergency and crisis response plans available to first  
5 responders, administrators, and teachers for implementation  
6 and utilization through the use of electronic applications on  
7 electronic devices, including, but not limited to,  
8 smartphones, tablets, and laptop computers.

9 (b) Each school board or the board's designee is required  
10 to participate in the annual review and to invite each of the  
11 following parties to the annual review and provide each party  
12 with a minimum of 30 days' notice before the date of the annual  
13 review:

14 (1) The principal of each school within the school  
15 district or his or her official designee.

16 (2) Representatives from any other education-related  
17 organization or association deemed appropriate by the  
18 school district.

19 (3) Representatives from all local first responder  
20 organizations to participate, advise, and consult in the  
21 review process, including, but not limited to:

22 (A) the appropriate local fire department or  
23 district;

24 (B) the appropriate local law enforcement agency;

25 (C) the appropriate local emergency medical  
26 services agency if the agency is a separate, local

1 first responder unit; and

2 (D) any other member of the first responder or  
3 emergency management community that has contacted the  
4 district superintendent or his or her designee during  
5 the past year to request involvement in a school's  
6 emergency planning or drill process.

7 (4) The school board or its designee may also choose to  
8 invite to the annual review any other persons whom it  
9 believes will aid in the review process, including, but not  
10 limited to, any members of any other education-related  
11 organization or the first responder or emergency  
12 management community.

13 (c) Upon the conclusion of the annual review, the school  
14 board or the board's designee shall sign a one page report,  
15 which may be in either a check-off format or a narrative  
16 format, that does the following:

17 (1) summarizes the review's recommended changes to the  
18 existing school safety plans and drill plans;

19 (2) lists the parties that participated in the annual  
20 review, and includes the annual review's attendance  
21 record;

22 (3) certifies that an effective review of the emergency  
23 and crisis response plans, protocols, and procedures and  
24 the school safety drill programs of the district and each  
25 of its school buildings has occurred;

26 (4) states that the school district will implement

1 those plans, protocols, procedures, and programs, during  
2 the academic year; and

3 (5) includes the authorization of the school board or  
4 the board's designee.

5 (d) The school board or its designee shall send a copy of  
6 the report to each party that participates in the annual review  
7 process and to the appropriate regional superintendent of  
8 schools. If any of the participating parties have comments on  
9 the certification document, those parties shall submit their  
10 comments in writing to the appropriate regional  
11 superintendent. The regional superintendent shall maintain a  
12 record of these comments. The certification document may be in  
13 a check-off format or narrative format, at the discretion of  
14 the district superintendent.

15 (e) The review must occur at least once during the fiscal  
16 year, at a specific time chosen at the school district  
17 superintendent's discretion.

18 (f) A private school shall conduct a minimum of one annual  
19 meeting at which the school must review each school building's  
20 emergency and crisis response plans, protocols, and procedures  
21 and each building's compliance with the school safety drill  
22 programs of the school. The purpose of this annual review shall  
23 be to review and update the emergency and crisis response  
24 plans, protocols, and procedures and the school safety drill  
25 programs of the school. This review must be at no cost to the  
26 private school.

1           The private school shall invite representatives from all  
2 local first responder organizations to participate, advise,  
3 and consult in the review process, including, but not limited  
4 to, the following:

5           (1) the appropriate local fire department or fire  
6 protection district;

7           (2) the appropriate local law enforcement agency;

8           (3) the appropriate local emergency medical services  
9 agency if the agency is a separate, local first responder  
10 unit; and

11           (4) any other member of the first responder or  
12 emergency management community that has contacted the  
13 school's chief administrative officer or his or her  
14 designee during the past year to request involvement in the  
15 school's emergency planning or drill process.

16           (Source: P.A. 98-661, eff. 1-1-15; 98-663, eff. 6-23-14; 99-78,  
17 eff. 7-20-15.)

18           (105 ILCS 128/45 new)

19           Sec. 45. Threat assessment procedure.

20           (a) Each school district must implement a threat assessment  
21 procedure that may be part of a school board policy on targeted  
22 school violence and prevention. The procedure must include the  
23 creation of a threat assessment team. The team must include all  
24 of the following members:

25           (1) An administrator employed by the school district or

1 a special education cooperative that serves the school  
2 district and is available to serve.

3 (2) A teacher employed by the school district or a  
4 special education cooperative that serves the school  
5 district and is available to serve.

6 (3) A school counselor employed by the school district  
7 or a special education cooperative that serves the school  
8 district and is available to serve.

9 (4) A school psychologist employed by the school  
10 district or a special education cooperative that serves the  
11 school district and is available to serve.

12 (5) A school social worker employed by the school  
13 district or a special education cooperative that serves the  
14 school district and is available to serve.

15 (6) At least one law enforcement official.

16 If a school district is unable to establish a threat  
17 assessment team with school district staff and resources, it  
18 may utilize a regional behavioral threat assessment and  
19 intervention team that includes mental health professionals, a  
20 representative from the Illinois Law Enforcement Alarm System,  
21 a safety education officer from the Department of State Police,  
22 and local law enforcement representatives. All members of the  
23 regional team must complete the training courses offered by  
24 Western Illinois University's Office of Public Safety.

25 (b) The policy on targeted school violence and prevention  
26 that directs implementation of a threat assessment procedure

1 must be a public document and must be posted on the school  
2 district's website with other school district policies.

3 (c) A school district shall establish the threat assessment  
4 team under this Section no later than 180 days after the  
5 effective date of this amendatory Act of the 101st General  
6 Assembly and must implement an initial threat assessment  
7 procedure no later than 120 days after the effective date of  
8 this amendatory Act of the 101st General Assembly.

9 (d) Any sharing of student information under this Section  
10 must comply with the federal Family Educational Rights and  
11 Privacy Act of 1974 and the Illinois School Student Records  
12 Act.

13 Section 35. The School Construction Law is amended by  
14 changing Section 5-25 as follows:

15 (105 ILCS 230/5-25)

16 Sec. 5-25. Eligibility and project standards.

17 (a) The State Board of Education shall establish  
18 eligibility standards for school construction project grants  
19 and debt service grants. These standards shall include minimum  
20 enrollment requirements for eligibility for school  
21 construction project grants of 200 students for elementary  
22 districts, 200 students for high school districts, and 400  
23 students for unit districts. The total enrollment of member  
24 districts forming a cooperative high school in accordance with

1 subsection (c) of Section 10-22.22 of the School Code shall  
2 meet the minimum enrollment requirements specified in this  
3 subsection (a). The State Board of Education shall approve a  
4 district's eligibility for a school construction project grant  
5 or a debt service grant pursuant to the established standards.

6 For purposes only of determining a Type 40 area vocational  
7 center's eligibility for an entity included in a school  
8 construction project grant or a school maintenance project  
9 grant, an area vocational center shall be deemed eligible if  
10 one or more of its member school districts satisfy the grant  
11 index criteria set forth in this Law. A Type 40 area vocational  
12 center that makes application for school construction funds  
13 after August 25, 2009 (the effective date of Public Act 96-731)  
14 shall be placed on the respective application cycle list. Type  
15 40 area vocational centers must be placed last on the priority  
16 listing of eligible entities for the applicable fiscal year.

17 (b) The Capital Development Board shall establish project  
18 standards for all school construction project grants provided  
19 pursuant to this Article. These standards shall include space  
20 and capacity standards as well as the determination of  
21 recognized project costs that shall be eligible for State  
22 financial assistance and enrichment costs that shall not be  
23 eligible for State financial assistance.

24 (c) The State Board of Education and the Capital  
25 Development Board shall not establish standards that  
26 disapprove or otherwise establish limitations that restrict

1 the eligibility of (i) a school district with a population  
2 exceeding 500,000 for a school construction project grant based  
3 on the fact that any or all of the school construction project  
4 grant will be used to pay debt service or to make lease  
5 payments, as authorized by subsection (b) of Section 5-35 of  
6 this Law, (ii) a school district located in whole or in part in  
7 a county that imposes a tax for school facility or resources  
8 purposes pursuant to Section 5-1006.7 of the Counties Code, or  
9 (iii) a school district that (1) was organized prior to 1860  
10 and (2) is located in part in a city originally incorporated  
11 prior to 1840, based on the fact that all or a part of the  
12 school construction project is owned by a public building  
13 commission and leased to the school district or the fact that  
14 any or all of the school construction project grant will be  
15 used to pay debt service or to make lease payments.

16 (d) A reorganized school district or cooperative high  
17 school may use a school construction application that was  
18 submitted by a school district that formed the reorganized  
19 school district or cooperative high school if that application  
20 has not been entitled for a project by the State Board of  
21 Education and any one or more of the following happen within  
22 the current or prior 4 fiscal years:

23 (1) a new school district is created in accordance with  
24 Article 11E of the School Code;

25 (2) an existing school district annexes all of the  
26 territory of one or more other school districts in



1           accordance with Article 7 of the School Code; or

2           (3) a cooperative high school is formed in accordance  
3           with subsection (c) of Section 10-22.22 of the School Code.

4           A new elementary district formed from a school district  
5           conversion, as defined in Section 11E-15 of the School Code,  
6           may use only the application of the dissolved district whose  
7           territory is now included in the new elementary district and  
8           must obtain the written approval of the local school board of  
9           any other school district that includes territory from that  
10          dissolved district. A new high school district formed from a  
11          school district conversion, as defined in Section 11E-15 of the  
12          School Code, may use only the application of any dissolved  
13          district whose territory is now included in the new high school  
14          district, but only after obtaining the written approval of the  
15          local school board of any other school district that includes  
16          territory from that dissolved district. A cooperative high  
17          school using this Section must obtain the written approval of  
18          the local school board of the member school district whose  
19          application it is using. All other eligibility and project  
20          standards apply to this Section.

21          (Source: P.A. 96-37, eff. 7-13-09; 96-731, eff. 8-25-09;  
22          96-1000, eff. 7-2-10; 96-1381, eff. 1-1-11; 96-1467, eff.  
23          8-20-10; 97-232, eff. 7-28-11; 97-333, eff. 8-12-11.)

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