



Rep. Fred Crespo

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LRB101 07257 AXK 58465 a

1 AMENDMENT TO HOUSE BILL 1561

2 AMENDMENT NO. _____. Amend House Bill 1561 by replacing
3 everything after the enacting clause with the following:

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

1 disclosure by federal or State law or rules and regulations
2 implementing federal or State law.

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

6 (b-5) Files, documents, and other data or databases
7 maintained by one or more law enforcement agencies and
8 specifically designed to provide information to one or more
9 law enforcement agencies regarding the physical or mental
10 status of one or more individual subjects.

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

23 (d) Records in the possession of any public body
24 created in the course of administrative enforcement
25 proceedings, and any law enforcement or correctional
26 agency for law enforcement purposes, but only to the extent

1 that disclosure would:

2 (i) interfere with pending or actually and
3 reasonably contemplated law enforcement proceedings
4 conducted by any law enforcement or correctional
5 agency that is the recipient of the request;

6 (ii) interfere with active administrative
7 enforcement proceedings conducted by the public body
8 that is the recipient of the request;

9 (iii) create a substantial likelihood that a
10 person will be deprived of a fair trial or an impartial
11 hearing;

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

24 (v) disclose unique or specialized investigative
25 techniques other than those generally used and known or
26 disclose internal documents of correctional agencies

1 related to detection, observation or investigation of
2 incidents of crime or misconduct, and disclosure would
3 result in demonstrable harm to the agency or public
4 body that is the recipient of the request;

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

7 (vii) obstruct an ongoing criminal investigation
8 by the agency that is the recipient of the request.

9 (d-5) A law enforcement record created for law
10 enforcement purposes and contained in a shared electronic
11 record management system if the law enforcement agency that
12 is the recipient of the request did not create the record,
13 did not participate in or have a role in any of the events
14 which are the subject of the record, and only has access to
15 the record through the shared electronic record management
16 system.

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

19 (e-5) Records requested by persons committed to the
20 Department of Corrections, Department of Human Services
21 Division of Mental Health, or a county jail if those
22 materials are available in the library of the correctional
23 institution or facility or jail where the inmate is
24 confined.

25 (e-6) Records requested by persons committed to the
26 Department of Corrections, Department of Human Services

1 Division of Mental Health, or a county jail if those
2 materials include records from staff members' personnel
3 files, staff rosters, or other staffing assignment
4 information.

5 (e-7) Records requested by persons committed to the
6 Department of Corrections or Department of Human Services
7 Division of Mental Health if those materials are available
8 through an administrative request to the Department of
9 Corrections or Department of Human Services Division of
10 Mental Health.

11 (e-8) Records requested by a person committed to the
12 Department of Corrections, Department of Human Services
13 Division of Mental Health, or a county jail, the disclosure
14 of which would result in the risk of harm to any person or
15 the risk of an escape from a jail or correctional
16 institution or facility.

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

1 (e-10) Law enforcement records of other persons
2 requested by a person committed to the Department of
3 Corrections, Department of Human Services Division of
4 Mental Health, or a county jail, including, but not limited
5 to, arrest and booking records, mug shots, and crime scene
6 photographs, except as these records may be relevant to the
7 requester's current or potential case or claim.

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

17 (g) Trade secrets and commercial or financial
18 information obtained from a person or business where the
19 trade secrets or commercial or financial information are
20 furnished under a claim that they are proprietary,
21 privileged or confidential, and that disclosure of the
22 trade secrets or commercial or financial information would
23 cause competitive harm to the person or business, and only
24 insofar as the claim directly applies to the records
25 requested.

26 The information included under this exemption includes

1 all trade secrets and commercial or financial information
2 obtained by a public body, including a public pension fund,
3 from a private equity fund or a privately held company
4 within the investment portfolio of a private equity fund as
5 a result of either investing or evaluating a potential
6 investment of public funds in a private equity fund. The
7 exemption contained in this item does not apply to the
8 aggregate financial performance information of a private
9 equity fund, nor to the identity of the fund's managers or
10 general partners. The exemption contained in this item does
11 not apply to the identity of a privately held company
12 within the investment portfolio of a private equity fund,
13 unless the disclosure of the identity of a privately held
14 company may cause competitive harm.

15 Nothing contained in this paragraph (g) shall be
16 construed to prevent a person or business from consenting
17 to disclosure.

18 (h) Proposals and bids for any contract, grant, or
19 agreement, including information which if it were
20 disclosed would frustrate procurement or give an advantage
21 to any person proposing to enter into a contractor
22 agreement with the body, until an award or final selection
23 is made. Information prepared by or for the body in
24 preparation of a bid solicitation shall be exempt until an
25 award or final selection is made.

26 (i) Valuable formulae, computer geographic systems,

1 designs, drawings and research data obtained or produced by
2 any public body when disclosure could reasonably be
3 expected to produce private gain or public loss. The
4 exemption for "computer geographic systems" provided in
5 this paragraph (i) does not extend to requests made by news
6 media as defined in Section 2 of this Act when the
7 requested information is not otherwise exempt and the only
8 purpose of the request is to access and disseminate
9 information regarding the health, safety, welfare, or
10 legal rights of the general public.

11 (j) The following information pertaining to
12 educational matters:

13 (i) test questions, scoring keys and other
14 examination data used to administer an academic
15 examination;

16 (ii) information received by a primary or
17 secondary school, college, or university under its
18 procedures for the evaluation of faculty members by
19 their academic peers;

20 (iii) information concerning a school or
21 university's adjudication of student disciplinary
22 cases, but only to the extent that disclosure would
23 unavoidably reveal the identity of the student; and

24 (iv) course materials or research materials used
25 by faculty members.

26 (k) Architects' plans, engineers' technical

1 submissions, and other construction related technical
2 documents for projects not constructed or developed in
3 whole or in part with public funds and the same for
4 projects constructed or developed with public funds,
5 including but not limited to power generating and
6 distribution stations and other transmission and
7 distribution facilities, water treatment facilities,
8 airport facilities, sport stadiums, convention centers,
9 and all government owned, operated, or occupied buildings,
10 but only to the extent that disclosure would compromise
11 security.

12 (l) Minutes of meetings of public bodies closed to the
13 public as provided in the Open Meetings Act until the
14 public body makes the minutes available to the public under
15 Section 2.06 of the Open Meetings Act.

16 (m) Communications between a public body and an
17 attorney or auditor representing the public body that would
18 not be subject to discovery in litigation, and materials
19 prepared or compiled by or for a public body in
20 anticipation of a criminal, civil or administrative
21 proceeding upon the request of an attorney advising the
22 public body, and materials prepared or compiled with
23 respect to internal audits of public bodies.

24 (n) Records relating to a public body's adjudication of
25 employee grievances or disciplinary cases; however, this
26 exemption shall not extend to the final outcome of cases in

1 which discipline is imposed.

2 (o) Administrative or technical information associated
3 with automated data processing operations, including but
4 not limited to software, operating protocols, computer
5 program abstracts, file layouts, source listings, object
6 modules, load modules, user guides, documentation
7 pertaining to all logical and physical design of
8 computerized systems, employee manuals, and any other
9 information that, if disclosed, would jeopardize the
10 security of the system or its data or the security of
11 materials exempt under this Section.

12 (p) Records relating to collective negotiating matters
13 between public bodies and their employees or
14 representatives, except that any final contract or
15 agreement shall be subject to inspection and copying.

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

19 (r) The records, documents, and information relating
20 to real estate purchase negotiations until those
21 negotiations have been completed or otherwise terminated.
22 With regard to a parcel involved in a pending or actually
23 and reasonably contemplated eminent domain proceeding
24 under the Eminent Domain Act, records, documents and
25 information relating to that parcel shall be exempt except
26 as may be allowed under discovery rules adopted by the

1 Illinois Supreme Court. The records, documents and
2 information relating to a real estate sale shall be exempt
3 until a sale is consummated.

4 (s) Any and all proprietary information and records
5 related to the operation of an intergovernmental risk
6 management association or self-insurance pool or jointly
7 self-administered health and accident cooperative or pool.
8 Insurance or self insurance (including any
9 intergovernmental risk management association or self
10 insurance pool) claims, loss or risk management
11 information, records, data, advice or communications.

12 (t) Information contained in or related to
13 examination, operating, or condition reports prepared by,
14 on behalf of, or for the use of a public body responsible
15 for the regulation or supervision of financial
16 institutions or insurance companies, unless disclosure is
17 otherwise required by State law.

18 (u) Information that would disclose or might lead to
19 the disclosure of secret or confidential information,
20 codes, algorithms, programs, or private keys intended to be
21 used to create electronic or digital signatures under the
22 Electronic Commerce Security Act.

23 (v) Vulnerability assessments, security measures, and
24 response policies or plans that are designed to identify,
25 prevent, or respond to potential attacks upon a community's
26 population or systems, facilities, or installations, the

1 destruction or contamination of which would constitute a
2 clear and present danger to the health or safety of the
3 community, but only to the extent that disclosure could
4 reasonably be expected to jeopardize the effectiveness of
5 the measures or the safety of the personnel who implement
6 them or the public. Information exempt under this item may
7 include such things as details pertaining to the
8 mobilization or deployment of personnel or equipment, to
9 the operation of communication systems or protocols, or to
10 tactical operations.

11 (w) (Blank).

12 (x) Maps and other records regarding the location or
13 security of generation, transmission, distribution,
14 storage, gathering, treatment, or switching facilities
15 owned by a utility, by a power generator, or by the
16 Illinois Power Agency.

17 (y) Information contained in or related to proposals,
18 bids, or negotiations related to electric power
19 procurement under Section 1-75 of the Illinois Power Agency
20 Act and Section 16-111.5 of the Public Utilities Act that
21 is determined to be confidential and proprietary by the
22 Illinois Power Agency or by the Illinois Commerce
23 Commission.

24 (z) Information about students exempted from
25 disclosure under Sections 10-20.38 or 34-18.29 of the
26 School Code, and information about undergraduate students

1 enrolled at an institution of higher education exempted
2 from disclosure under Section 25 of the Illinois Credit
3 Card Marketing Act of 2009.

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

6 (bb) Records and information provided to a mortality
7 review team and records maintained by a mortality review
8 team appointed under the Department of Juvenile Justice
9 Mortality Review Team Act.

10 (cc) Information regarding interments, entombments, or
11 inurnments of human remains that are submitted to the
12 Cemetery Oversight Database under the Cemetery Care Act or
13 the Cemetery Oversight Act, whichever is applicable.

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

18 (ee) The names, addresses, or other personal
19 information of persons who are minors and are also
20 participants and registrants in programs of park
21 districts, forest preserve districts, conservation
22 districts, recreation agencies, and special recreation
23 associations.

24 (ff) The names, addresses, or other personal
25 information of participants and registrants in programs of
26 park districts, forest preserve districts, conservation

1 districts, recreation agencies, and special recreation
2 associations where such programs are targeted primarily to
3 minors.

4 (gg) Confidential information described in Section
5 1-100 of the Illinois Independent Tax Tribunal Act of 2012.

6 (hh) The report submitted to the State Board of
7 Education by the School Security and Standards Task Force
8 under item (8) of subsection (d) of Section 2-3.160 of the
9 School Code and any information contained in that report.

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

21 (jj) Confidential information described in Section
22 5-535 of the Civil Administrative Code of Illinois.

23 (kk) Records concerning the work of the threat
24 assessment team of a school district.

25 (1.5) Any information exempt from disclosure under the
26 Judicial Privacy Act shall be redacted from public records

1 prior to disclosure under this Act.

2 (2) A public record that is not in the possession of a
3 public body but is in the possession of a party with whom the
4 agency has contracted to perform a governmental function on
5 behalf of the public body, and that directly relates to the
6 governmental function and is not otherwise exempt under this
7 Act, shall be considered a public record of the public body,
8 for purposes of this Act.

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

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

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

18 (50 ILCS 470/10)

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

22 "Base year" means the calendar year immediately prior to
23 the calendar year in which the STAR bond district is
24 established.

1 "Commence work" means the manifest commencement of actual
2 operations on the development site, such as, erecting a
3 building, general on-site and off-site grading and utility
4 installations, commencing design and construction
5 documentation, ordering lead-time materials, excavating the
6 ground to lay a foundation or a basement, or work of like
7 description which a reasonable person would recognize as being
8 done with the intention and purpose to continue work until the
9 project is completed.

10 "County" means the county in which a proposed STAR bond
11 district is located.

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

14 "Department of Revenue" means the Department of Revenue of
15 the State of Illinois.

16 "Destination user" means an owner, operator, licensee,
17 co-developer, subdeveloper, or tenant (i) that operates a
18 business within a STAR bond district that is a retail store
19 having at least 150,000 square feet of sales floor area; (ii)
20 that at the time of opening does not have another Illinois
21 location within a 70 mile radius; (iii) that has an annual
22 average of not less than 30% of customers who travel from at
23 least 75 miles away or from out-of-state, as demonstrated by
24 data from a comparable existing store or stores, or, if there
25 is no comparable existing store, as demonstrated by an economic
26 analysis that shows that the proposed retailer will have an

1 annual average of not less than 30% of customers who travel
2 from at least 75 miles away or from out-of-state; and (iv) that
3 makes an initial capital investment, including project costs
4 and other direct costs, of not less than \$30,000,000 for such
5 retail store.

6 "Destination hotel" means a hotel (as that term is defined
7 in Section 2 of the Hotel Operators' Occupation Tax Act)
8 complex having at least 150 guest rooms and which also includes
9 a venue for entertainment attractions, rides, or other
10 activities oriented toward the entertainment and amusement of
11 its guests and other patrons.

12 "Developer" means any individual, corporation, trust,
13 estate, partnership, limited liability partnership, limited
14 liability company, or other entity. The term does not include a
15 not-for-profit entity, political subdivision, or other agency
16 or instrumentality of the State.

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

20 "Economic impact study" means a study conducted by an
21 independent economist to project the financial benefit of the
22 proposed STAR bond project to the local, regional, and State
23 economies, consider the proposed adverse impacts on similar
24 projects and businesses, as well as municipalities within the
25 projected market area, and draw conclusions about the net
26 effect of the proposed STAR bond project on the local,

1 regional, and State economies. A copy of the economic impact
2 study shall be provided to the Director for review.

3 "Eligible area" means any improved or vacant area that (i)
4 is contiguous and is not, in the aggregate, less than 250 acres
5 nor more than 500 acres which must include only parcels of real
6 property directly and substantially benefited by the proposed
7 STAR bond district plan, (ii) is adjacent to a federal
8 interstate highway, (iii) is within one mile of 2 State
9 highways, (iv) is within one mile of an entertainment user, or
10 a major or minor league sports stadium or other similar
11 entertainment venue that had an initial capital investment of
12 at least \$20,000,000, and (v) includes land that was previously
13 surface or strip mined. The area may be bisected by streets,
14 highways, roads, alleys, railways, bike paths, streams,
15 rivers, and other waterways and still be deemed contiguous. In
16 addition, in order to constitute an eligible area one of the
17 following requirements must be satisfied and all of which are
18 subject to the review and approval of the Director as provided
19 in subsection (d) of Section 15:

20 (a) the governing body of the political subdivision
21 shall have determined that the area meets the requirements
22 of a "blighted area" as defined under the Tax Increment
23 Allocation Redevelopment Act; or

24 (b) the governing body of the political subdivision
25 shall have determined that the area is a blighted area as
26 determined under the provisions of Section 11-74.3-5 of the

1 Illinois Municipal Code; or

2 (c) the governing body of the political subdivision
3 shall make the following findings:

4 (i) that the vacant portions of the area have
5 remained vacant for at least one year, or that any
6 building located on a vacant portion of the property
7 was demolished within the last year and that the
8 building would have qualified under item (ii) of this
9 subsection;

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

14 (iii) that the STAR bond district is expected to
15 create or retain job opportunities within the
16 political subdivision;

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

19 (v) that without the availability of STAR bonds,
20 the projects described in the STAR bond district plan
21 would not be possible;

22 (vi) that the master developer meets high
23 standards of creditworthiness and financial strength
24 as demonstrated by one or more of the following: (i)
25 corporate debenture ratings of BBB or higher by
26 Standard & Poor's Corporation or Baa or higher by

1 Moody's Investors Service, Inc.; (ii) a letter from a
2 financial institution with assets of \$10,000,000 or
3 more attesting to the financial strength of the master
4 developer; or (iii) specific evidence of equity
5 financing for not less than 10% of the estimated total
6 STAR bond project costs;

7 (vii) that the STAR bond district will strengthen
8 the commercial sector of the political subdivision;

9 (viii) that the STAR bond district will enhance the
10 tax base of the political subdivision; and

11 (ix) that the formation of a STAR bond district is
12 in the best interest of the political subdivision.

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

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

24 "Infrastructure" means the public improvements and private
25 improvements that serve the public purposes set forth in
26 Section 5 of this Act and that benefit the STAR bond district

1 or any STAR bond projects, including, but not limited to,
2 streets, drives and driveways, traffic and directional signs
3 and signals, parking lots and parking facilities,
4 interchanges, highways, sidewalks, bridges, underpasses and
5 overpasses, bike and walking trails, sanitary storm sewers and
6 lift stations, drainage conduits, channels, levees, canals,
7 storm water detention and retention facilities, utilities and
8 utility connections, water mains and extensions, and street and
9 parking lot lighting and connections.

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

1 Prevention District Act.

2 "Local sales tax increment" means, with respect to local
3 sales taxes administered by the Illinois Department of Revenue,
4 (i) all of the local sales tax paid by destination users,
5 destination hotels, and entertainment users that is in excess
6 of the local sales tax paid by destination users, destination
7 hotels, and entertainment users for the same month in the base
8 year, as determined by the Illinois Department of Revenue, (ii)
9 in the case of a municipality forming a STAR bond district that
10 is wholly within the corporate boundaries of the municipality
11 and in the case of a municipality and county forming a STAR
12 bond district that is only partially within such municipality,
13 that portion of the local sales tax paid by taxpayers that are
14 not destination users, destination hotels, or entertainment
15 users that is in excess of the local sales tax paid by
16 taxpayers that are not destination users, destination hotels,
17 or entertainment users for the same month in the base year, as
18 determined by the Illinois Department of Revenue, and (iii) in
19 the case of a county in which a STAR bond district is formed
20 that is wholly within a municipality, that portion of the local
21 sales tax paid by taxpayers that are not destination users,
22 destination hotels, or entertainment users that is in excess of
23 the local sales tax paid by taxpayers that are not destination
24 users, destination hotels, or entertainment users for the same
25 month in the base year, as determined by the Illinois
26 Department of Revenue, but only if the corporate authorities of

1 the county adopts an ordinance, and files a copy with the
2 Department within the same time frames as required for STAR
3 bond occupation taxes under Section 31, that designates the
4 taxes referenced in this clause (iii) as part of the local
5 sales tax increment under this Act. "Local sales tax increment"
6 means, with respect to local sales taxes administered by a
7 municipality, county, or other unit of local government, that
8 portion of the local sales tax that is in excess of the local
9 sales tax for the same month in the base year, as determined by
10 the respective municipality, county, or other unit of local
11 government. If any portion of local sales taxes are, at the
12 time of formation of a STAR bond district, already subject to
13 tax increment financing under the Tax Increment Allocation
14 Redevelopment Act, then the local sales tax increment for such
15 portion shall be frozen at the base year established in
16 accordance with this Act, and all future incremental increases
17 shall be included in the "local sales tax increment" under this
18 Act. Any party otherwise entitled to receipt of incremental
19 local sales tax revenues through an existing tax increment
20 financing district shall be entitled to continue to receive
21 such revenues up to the amount frozen in the base year. Nothing
22 in this Act shall affect the prior qualification of existing
23 redevelopment project costs incurred that are eligible for
24 reimbursement under the Tax Increment Allocation Redevelopment
25 Act. In such event, prior to approving a STAR bond district,
26 the political subdivision forming the STAR bond district shall

1 take such action as is necessary, including amending the
2 existing tax increment financing district redevelopment plan,
3 to carry out the provisions of this Act. The Illinois
4 Department of Revenue shall allocate the local sales tax
5 increment only if the local sales tax is administered by the
6 Department.

7 "Market study" means a study to determine the ability of
8 the proposed STAR bond project to gain market share locally and
9 regionally and to remain profitable past the term of repayment
10 of STAR bonds.

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

26 "Master development agreement" means an agreement between

1 the master developer and the political subdivision to govern a
2 STAR bond district and any STAR bond projects.

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

5 "Pledged STAR revenues" means those sales tax and revenues
6 and other sources of funds pledged to pay debt service on STAR
7 bonds or to pay project costs pursuant to Section 30.
8 Notwithstanding any provision to the contrary, the following
9 revenues shall not constitute pledged STAR revenues or be
10 available to pay principal and interest on STAR bonds: any
11 State sales tax increment or local sales tax increment from a
12 retail entity initiating operations in a STAR bond district
13 while terminating operations at another Illinois location
14 within 25 miles of the STAR bond district. For purposes of this
15 paragraph, "terminating operations" means a closing of a retail
16 operation that is directly related to the opening of the same
17 operation or like retail entity owned or operated by more than
18 50% of the original ownership in a STAR bond district within
19 one year before or after initiating operations in the STAR bond
20 district, but it does not mean closing an operation for reasons
21 beyond the control of the retail entity, as documented by the
22 retail entity, subject to a reasonable finding by the
23 municipality (or county if such retail operation is not located
24 within a municipality) in which the terminated operations were
25 located that the closed location contained inadequate space,
26 had become economically obsolete, or was no longer a viable

1 location for the retailer or serviceman.

2 "Political subdivision" means a municipality or county
3 which undertakes to establish a STAR bond district pursuant to
4 the provisions of this Act.

5 "Project costs" means and includes the sum total of all
6 costs incurred or estimated to be incurred on or following the
7 date of establishment of a STAR bond district that are
8 reasonable or necessary to implement a STAR bond district plan
9 or any STAR bond project plans, or both, including costs
10 incurred for public improvements and private improvements that
11 serve the public purposes set forth in Section 5 of this Act.
12 Such costs include without limitation the following:

13 (a) costs of studies, surveys, development of plans and
14 specifications, formation, implementation, and
15 administration of a STAR bond district, STAR bond district
16 plan, any STAR bond projects, or any STAR bond project
17 plans, including, but not limited to, staff and
18 professional service costs for architectural, engineering,
19 legal, financial, planning, or other services, provided
20 however that no charges for professional services may be
21 based on a percentage of the tax increment collected and no
22 contracts for professional services, excluding
23 architectural and engineering services, may be entered
24 into if the terms of the contract extend beyond a period of
25 3 years;

26 (b) property assembly costs, including, but not

1 limited to, acquisition of land and other real property or
2 rights or interests therein, located within the boundaries
3 of a STAR bond district, demolition of buildings, site
4 preparation, site improvements that serve as an engineered
5 barrier addressing ground level or below ground
6 environmental contamination, including, but not limited
7 to, parking lots and other concrete or asphalt barriers,
8 the clearing and grading of land, and importing additional
9 soil and fill materials, or removal of soil and fill
10 materials from the site;

11 (c) subject to paragraph (d), costs of buildings and
12 other vertical improvements that are located within the
13 boundaries of a STAR bond district and owned by a political
14 subdivision or other public entity, including without
15 limitation police and fire stations, educational
16 facilities, and public restrooms and rest areas;

17 (c-1) costs of buildings and other vertical
18 improvements that are located within the boundaries of a
19 STAR bond district and owned by a destination user or
20 destination hotel; except that only 2 destination users in
21 a STAR bond district and one destination hotel are eligible
22 to include the cost of those vertical improvements as
23 project costs;

24 (c-5) costs of buildings; rides and attractions, which
25 include carousels, slides, roller coasters, displays,
26 models, towers, works of art, and similar theme and

1 amusement park improvements; and other vertical
2 improvements that are located within the boundaries of a
3 STAR bond district and owned by an entertainment user;
4 except that only one entertainment user in a STAR bond
5 district is eligible to include the cost of those vertical
6 improvements as project costs;

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

25 (e) costs of the design and construction of the
26 following improvements located outside the boundaries of a

1 STAR bond district, provided that the costs are essential
2 to further the purpose and development of a STAR bond
3 district plan and either (i) part of and connected to
4 sewer, water, or utility service lines that physically
5 connect to the STAR bond district or (ii) significant
6 improvements for adjacent offsite highways, streets,
7 roadways, and interchanges that are approved by the
8 Illinois Department of Transportation. No other cost of
9 infrastructure and public works improvements located
10 outside the boundaries of a STAR bond district may be
11 deemed project costs;

12 (f) costs of job training and retraining projects,
13 including the cost of "welfare to work" programs
14 implemented by businesses located within a STAR bond
15 district;

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

25 (h) to the extent the political subdivision by written
26 agreement accepts and approves the same, all or a portion

1 of a taxing district's capital costs resulting from a STAR
2 bond district or STAR bond projects necessarily incurred or
3 to be incurred within a taxing district in furtherance of
4 the objectives of a STAR bond district plan or STAR bond
5 project plans;

6 (i) interest cost incurred by a developer for project
7 costs related to the acquisition, formation,
8 implementation, development, construction, and
9 administration of a STAR bond district, STAR bond district
10 plan, STAR bond projects, or any STAR bond project plans
11 provided that:

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

16 (ii) the total of such interest payments paid
17 pursuant to this Act may not exceed 30% of the total
18 cost paid or incurred by the developer for a STAR bond
19 district or STAR bond projects, plus project costs,
20 excluding any property assembly costs incurred by a
21 political subdivision pursuant to this Act;

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

24 (k) costs of landscaping and plantings, retaining
25 walls and fences, man-made lakes and ponds, shelters,
26 benches, lighting, and similar amenities located within

1 the boundaries of a STAR bond district;

2 (l) costs of mounted building signs, site monument, and
3 pylon signs located within the boundaries of a STAR bond
4 district; or

5 (m) if included in the STAR bond district plan and
6 approved in writing by the Director, salaries or a portion
7 of salaries for local government employees to the extent
8 the same are directly attributable to the work of such
9 employees on the establishment and management of a STAR
10 bond district or any STAR bond projects.

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

13 (i) the cost of construction of buildings that are
14 privately owned or owned by a municipality and leased to a
15 developer or retail user for non-entertainment retail
16 uses;

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

19 (iii) property taxes for property located in the STAR
20 bond district;

21 (iv) lobbying costs; and

22 (v) general overhead or administrative costs of the
23 political subdivision that would still have been incurred
24 by the political subdivision if the political subdivision
25 had not established a STAR bond district.

26 "Project development agreement" means any one or more

1 agreements, including any amendments thereto, between a master
2 developer and any co-developer or subdeveloper in connection
3 with a STAR bond project, which project development agreement
4 may include the political subdivision as a party.

5 "Projected market area" means any area within the State in
6 which a STAR bond district or STAR bond project is projected to
7 have a significant fiscal or market impact as determined by the
8 Director.

9 "Resolution" means a resolution, order, ordinance, or
10 other appropriate form of legislative action of a political
11 subdivision or other applicable public entity approved by a
12 vote of a majority of a quorum at a meeting of the governing
13 body of the political subdivision or applicable public entity.

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

18 "STAR bond district" means the specific area declared to be
19 an eligible area as determined by the political subdivision,
20 and approved by the Director, in which the political
21 subdivision may develop one or more STAR bond projects.

22 "STAR bond district plan" means the preliminary or
23 conceptual plan that generally identifies the proposed STAR
24 bond project areas and identifies in a general manner the
25 buildings, facilities, and improvements to be constructed or
26 improved in each STAR bond project area.

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

3 "STAR bond project area" means the geographic area within a
4 STAR bond district in which there may be one or more STAR bond
5 projects.

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

1 "State sales tax" means all of the net revenue realized
2 under the Retailers' Occupation Tax Act, the Use Tax Act, the
3 Service Use Tax Act, and the Service Occupation Tax Act from
4 transactions at places of business located within a STAR bond
5 district, excluding that portion of the net revenue realized
6 under the Retailers' Occupation Tax Act, the Use Tax Act, the
7 Service Use Tax Act, and the Service Occupation Tax Act from
8 transactions at places of business located within a STAR bond
9 district that is deposited into the Local Government Tax Fund
10 and the County and Mass Transit District Fund.

11 "State sales tax increment" means (i) 100% of that portion
12 of the State sales tax that is in excess of the State sales tax
13 for the same month in the base year, as determined by the
14 Department of Revenue, from transactions at up to 2 destination
15 users, one destination hotel, and one entertainment user
16 located within a STAR bond district, which destination users,
17 destination hotel, and entertainment user shall be designated
18 by the master developer and approved by the political
19 subdivision and the Director in conjunction with the applicable
20 STAR bond project approval, and (ii) 25% of that portion of the
21 State sales tax that is in excess of the State sales tax for
22 the same month in the base year, as determined by the
23 Department of Revenue, from all other transactions within a
24 STAR bond district. If any portion of State sales taxes are, at
25 the time of formation of a STAR bond district, already subject
26 to tax increment financing under the Tax Increment Allocation

1 Redevelopment Act, then the State sales tax increment for such
2 portion shall be frozen at the base year established in
3 accordance with this Act, and all future incremental increases
4 shall be included in the State sales tax increment under this
5 Act. Any party otherwise entitled to receipt of incremental
6 State sales tax revenues through an existing tax increment
7 financing district shall be entitled to continue to receive
8 such revenues up to the amount frozen in the base year. Nothing
9 in this Act shall affect the prior qualification of existing
10 redevelopment project costs incurred that are eligible for
11 reimbursement under the Tax Increment Allocation Redevelopment
12 Act. In such event, prior to approving a STAR bond district,
13 the political subdivision forming the STAR bond district shall
14 take such action as is necessary, including amending the
15 existing tax increment financing district redevelopment plan,
16 to carry out the provisions of this Act.

17 "Substantial change" means a change wherein the proposed
18 STAR bond project plan differs substantially in size, scope, or
19 use from the approved STAR bond district plan or STAR bond
20 project plan.

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

24 "Total development costs" means the aggregate public and
25 private investment in a STAR bond district, including project
26 costs and other direct and indirect costs related to the

1 development of the STAR bond district.

2 "Traditional retail use" means the operation of a business
3 that derives at least 90% of its annual gross revenue from
4 sales at retail, as that phrase is defined by Section 1 of the
5 Retailers' Occupation Tax Act, but does not include the
6 operations of destination users, entertainment users,
7 restaurants, hotels, retail uses within hotels, or any other
8 non-retail uses.

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

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

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

15 (55 ILCS 5/5-1006.7)

16 Sec. 5-1006.7. School facility and resources occupation
17 taxes.

18 (a) In any county, a tax shall be imposed upon all persons
19 engaged in the business of selling tangible personal property,
20 other than personal property titled or registered with an
21 agency of this State's government, at retail in the county on
22 the gross receipts from the sales made in the course of
23 business to provide revenue to be used exclusively (i) for
24 school facility purposes , (ii) school resource officers and

1 mental health professionals, or (iii) school facility
2 purposes, school resource officers, and mental health
3 professionals if a proposition for the tax has been submitted
4 to the electors of that county and approved by a majority of
5 those voting on the question as provided in subsection (c). The
6 tax under this Section shall be imposed only in one-quarter
7 percent increments and may not exceed 1%.

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

19 In the administration of and compliance with this
20 subsection, the Department and persons who are subject to this
21 subsection (i) have the same rights, remedies, privileges,
22 immunities, powers, and duties, (ii) are subject to the same
23 conditions, restrictions, limitations, penalties, and
24 definitions of terms, and (iii) shall employ the same modes of
25 procedure as are set forth in Sections 1 through 10, 2 through
26 2-70 (in respect to all provisions contained in those Sections

1 other than the State rate of tax), 2a through 2h, 3 (except as
2 to the disposition of taxes and penalties collected), 4, 5, 5a,
3 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d,
4 7, 8, 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation
5 Tax Act and all provisions of the Uniform Penalty and Interest
6 Act as if those provisions were set forth in this subsection.

7 The certificate of registration that is issued by the
8 Department to a retailer under the Retailers' Occupation Tax
9 Act permits the retailer to engage in a business that is
10 taxable without registering separately with the Department
11 under an ordinance or resolution under this subsection.

12 Persons subject to any tax imposed under the authority
13 granted in this subsection may reimburse themselves for their
14 seller's tax liability by separately stating that tax as an
15 additional charge, which may be stated in combination, in a
16 single amount, with State tax that sellers are required to
17 collect under the Use Tax Act, pursuant to any bracketed
18 schedules set forth by the Department.

19 (b) If a tax has been imposed under subsection (a), then a
20 service occupation tax must also be imposed at the same rate
21 upon all persons engaged, in the county, in the business of
22 making sales of service, who, as an incident to making those
23 sales of service, transfer tangible personal property within
24 the county as an incident to a sale of service.

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

1 The tax imposed under this subsection and all civil
2 penalties that may be assessed as an incident thereof shall be
3 collected and enforced by the Department and deposited into a
4 special fund created for that purpose. The Department has full
5 power to administer and enforce this subsection, to collect all
6 taxes and penalties due under this subsection, to dispose of
7 taxes and penalties so collected in the manner provided in this
8 subsection, and to determine all rights to credit memoranda
9 arising on account of the erroneous payment of a tax or penalty
10 under this subsection.

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

1 2b of the Retailers' Occupation Tax Act), 13 (except that any
2 reference to the State means the county), Section 15, 16, 17,
3 18, 19, and 20 of the Service Occupation Tax Act and all
4 provisions of the Uniform Penalty and Interest Act, as fully as
5 if those provisions were set forth herein.

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

13 (c) The tax under this Section may not be imposed until the
14 question of imposing the tax has been submitted to the electors
15 of the county at a regular election and approved by a majority
16 of the electors voting on the question. For all regular
17 elections held prior to August 23, 2011 (the effective date of
18 Public Act 97-542), upon a resolution by the county board or a
19 resolution by school district boards that represent at least
20 51% of the student enrollment within the county, the county
21 board must certify the question to the proper election
22 authority in accordance with the Election Code.

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

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

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

7 If a majority of the electors voting on the question vote
8 in the affirmative, then the county may, thereafter, impose the
9 tax.

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

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

25 Shall a retailers' occupation tax and a service
26 occupation tax (commonly referred to as a "sales tax") be

1 imposed in (name of county) at a rate of (insert rate) to
2 be used exclusively for school facility purposes?

3 The election authority must record the votes as "Yes" or "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 all regular elections held on or after the effective
8 date of this amendatory Act of the 101st General Assembly, the
9 election authority must submit the question as follows:

10 (1) If the referendum is to expand the use of revenues
11 from a currently imposed tax exclusively for school
12 facility purposes to include school resource officers and
13 mental health professionals, the question shall be in
14 substantially the following form:

15 In addition to school facility purposes, shall
16 (name of county) school districts be authorized to use
17 revenues from the tax commonly referred to as the
18 school facility sales tax that is currently imposed in
19 (name of county) at a rate of (insert rate) for school
20 resource officers and mental health professionals?

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

26 Shall the tax commonly referred to as the school

1 facility sales tax that is currently imposed in (name
2 of county) at the rate of (insert rate) be increased to
3 a rate of (insert rate) with the additional revenues
4 used exclusively for school resource officers and
5 mental health professionals?

6 (3) If the referendum is to impose a tax in a county
7 that has not previously imposed a tax under this Section
8 exclusively for school facility purposes, the question
9 shall be in substantially the following form:

10 Shall a retailers' occupation tax and a service
11 occupation tax (commonly referred to as a sales tax) be
12 imposed in (name of county) at a rate of (insert rate)
13 to be used exclusively for school facility purposes?

14 (4) If the referendum is to impose a tax in a county
15 that has not previously imposed a tax under this Section
16 exclusively for school resource officers and mental health
17 professionals, the question shall be in substantially the
18 following form:

19 Shall a retailers' occupation tax and a service
20 occupation tax (commonly referred to as a sales tax) be
21 imposed in (name of county) at a rate of (insert rate)
22 to be used exclusively for school resource officers and
23 mental health professionals?

24 (5) If the referendum is to impose a tax in a county
25 that has not previously imposed a tax under this Section
26 exclusively for school facility purposes, school resource

1 officers, and mental health professionals, 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 school resource officers, and mental health
8 professionals?

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

11 If a majority of the electors voting on the question vote
12 in the affirmative, then the tax shall be imposed at the rate
13 set forth in the question.

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

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

24 On or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of stated sums of money to the regional

1 superintendents of schools in counties from which retailers or
2 servicemen have paid taxes or penalties to the Department
3 during the second preceding calendar month. The amount to be
4 paid to each regional superintendent of schools and disbursed
5 to him or her in accordance with Section 3-14.31 of the School
6 Code, is equal to the amount (not including credit memoranda)
7 collected from the county under this Section during the second
8 preceding calendar month by the Department, (i) less 2% of that
9 amount, which shall be deposited into the Tax Compliance and
10 Administration Fund and shall be used by the Department,
11 subject to appropriation, to cover the costs of the Department
12 in administering and enforcing the provisions of this Section,
13 on behalf of the county, (ii) plus an amount that the
14 Department determines is necessary to offset any amounts that
15 were erroneously paid to a different taxing body; (iii) less an
16 amount equal to the amount of refunds made during the second
17 preceding calendar month by the Department on behalf of the
18 county; and (iv) less any amount that the Department determines
19 is necessary to offset any amounts that were payable to a
20 different taxing body but were erroneously paid to the county.
21 When certifying the amount of a monthly disbursement to a
22 regional superintendent of schools under this Section, the
23 Department shall increase or decrease the amounts by an amount
24 necessary to offset any miscalculation of previous
25 disbursements within the previous 6 months from the time a
26 miscalculation is discovered.

1 Within 10 days after receipt by the Comptroller from the
2 Department of the disbursement certification to the regional
3 superintendents of the schools provided for in this Section,
4 the Comptroller shall cause the orders to be drawn for the
5 respective amounts in accordance with directions contained in
6 the certification.

7 If the Department determines that a refund should be made
8 under this Section to a claimant instead of issuing a credit
9 memorandum, then the Department shall notify the Comptroller,
10 who shall cause the order to be drawn for the amount specified
11 and to the person named in the notification from the
12 Department. The refund shall be paid by the Treasurer out of
13 the School Facility Occupation Tax Fund.

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

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

1 (g) If a county board imposes a tax under this Section
2 pursuant to a referendum held before August 23, 2011 (the
3 effective date of Public Act 97-542) at a rate below the rate
4 set forth in the question approved by a majority of electors of
5 that county voting on the question as provided in subsection
6 (c), then the county board may, by ordinance, increase the rate
7 of the tax up to the rate set forth in the question approved by
8 a majority of electors of that county voting on the question as
9 provided in subsection (c). If a county board imposes a tax
10 under this Section pursuant to a referendum held before August
11 23, 2011 (the effective date of Public Act 97-542), then the
12 board may, by ordinance, discontinue or reduce the rate of the
13 tax. If a tax is imposed under this Section pursuant to a
14 referendum held on or after August 23, 2011 (the effective date
15 of Public Act 97-542) and before the effective date of this
16 amendatory Act of the 101st General Assembly, then the county
17 board may reduce or discontinue the tax, but only in accordance
18 with subsection (h-5) of this Section. If a tax is imposed
19 under this Section pursuant to a referendum held on or after
20 the effective date of this amendatory Act of the 101st General
21 Assembly, then the county board may reduce or discontinue the
22 tax, but only in accordance with subsection (h-10). If,
23 however, a school board issues bonds that are secured by the
24 proceeds of the tax under this Section, then the county board
25 may not reduce the tax rate or discontinue the tax if that rate
26 reduction or discontinuance would adversely affect the school

1 board's ability to pay the principal and interest on those
2 bonds as they become due or necessitate the extension of
3 additional property taxes to pay the principal and interest on
4 those bonds. If the county board reduces the tax rate or
5 discontinues the tax, then a referendum must be held in
6 accordance with subsection (c) of this Section in order to
7 increase the rate of the tax or to reimpose the discontinued
8 tax.

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

21 Beginning January 1, 2014, the results of any election that
22 imposes, reduces, or discontinues a tax under this Section must
23 be certified by the election authority, and any ordinance that
24 increases or lowers the rate or discontinues the tax must be
25 certified by the county clerk and, in each case, filed with the
26 Illinois Department of Revenue either (i) on or before the

1 first day of May, whereupon the Department shall proceed to
2 administer and enforce the tax or change in the rate as of the
3 first day of July next following the filing; or (ii) on or
4 before the first day of October, whereupon the Department shall
5 proceed to administer and enforce the tax or change in the rate
6 as of the first day of January next following the filing.

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

25 (h-5) A county board in a county where a tax has been
26 imposed under this Section pursuant to a referendum held on or

1 after August 23, 2011 (the effective date of Public Act 97-542)
2 and before the effective date of this amendatory Act of the
3 101st General Assembly may, by ordinance or resolution, submit
4 to the voters of the county the question of reducing or
5 discontinuing the tax. In the ordinance or resolution, the
6 county board shall certify the question to the proper election
7 authority in accordance with the Election Code. The election
8 authority must submit the question in substantially the
9 following form:

10 Shall the school facility retailers' occupation tax
11 and service occupation tax (commonly referred to as the
12 "school facility sales tax") currently imposed in (name of
13 county) at a rate of (insert rate) be (reduced to (insert
14 rate)) (discontinued)?

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

19 (h-10) A county board in a county where a tax has been
20 imposed under this Section pursuant to a referendum held on or
21 after the effective date of this amendatory Act of the 101st
22 General Assembly may, by ordinance or resolution, submit to the
23 voters of the county the question of reducing or discontinuing
24 the tax. In the ordinance or resolution, the county board shall
25 certify the question to the proper election authority in
26 accordance with the Election Code. The election authority must

1 submit the question in substantially the following form:

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

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

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

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

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

16 (Source: P.A. 99-143, eff. 7-27-15; 99-217, eff. 7-31-15;
17 99-642, eff. 7-28-16; 100-1171, eff. 1-4-19.)

18 Section 20. The School Code is amended by changing Sections
19 3-14.31, 10-20.43, 10-22.36, and 17-2.11 as follows:

20 (105 ILCS 5/3-14.31)

21 Sec. 3-14.31. School facility and resources occupation tax
22 proceeds.

23 (a) Within 30 days after receiving any proceeds of a school
24 facility and resources occupation tax under Section 5-1006.7 of

1 the Counties Code, each regional superintendent must disburse
2 those proceeds to each school district that is located in the
3 county in which the tax was collected.

4 (b) The proceeds must be disbursed on an enrollment basis
5 and allocated based upon the number of each school district's
6 resident pupils that reside within the county collecting the
7 tax divided by the total number of resident students within the
8 county.

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

10 (105 ILCS 5/10-20.43)

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

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

19 (105 ILCS 5/10-22.36) (from Ch. 122, par. 10-22.36)

20 Sec. 10-22.36. Buildings for school purposes. To build or
21 purchase a building for school classroom or instructional
22 purposes upon the approval of a majority of the voters upon the
23 proposition at a referendum held for such purpose or in
24 accordance with Section 17-2.11, 19-3.5, or 19-3.10. The board

1 may initiate such referendum by resolution. The board shall
2 certify the resolution and proposition to the proper election
3 authority for submission in accordance with the general
4 election law.

5 The questions of building one or more new buildings for
6 school purposes or office facilities, and issuing bonds for the
7 purpose of borrowing money to purchase one or more buildings or
8 sites for such buildings or office sites, to build one or more
9 new buildings for school purposes or office facilities or to
10 make additions and improvements to existing school buildings,
11 may be combined into one or more propositions on the ballot.

12 Before erecting, or purchasing or remodeling such a
13 building the board shall submit the plans and specifications
14 respecting heating, ventilating, lighting, seating, water
15 supply, toilets and safety against fire to the regional
16 superintendent of schools having supervision and control over
17 the district, for approval in accordance with Section 2-3.12.

18 Notwithstanding any of the foregoing, no referendum shall
19 be required if the purchase, construction, or building of any
20 such building (1) occurs while the building is being leased by
21 the school district or (2) is paid with (A) funds derived from
22 the sale or disposition of other buildings, land, or structures
23 of the school district or (B) funds received (i) as a grant
24 under the School Construction Law or (ii) as gifts or
25 donations, provided that no funds to purchase, construct, or
26 build such building, other than lease payments, are derived

1 from the district's bonded indebtedness or the tax levy of the
2 district.

3 Notwithstanding any of the foregoing, no referendum shall
4 be required if the purchase, construction, or building of any
5 such building is paid with funds received from the County
6 School Facility and Resources Occupation Tax Law under Section
7 5-1006.7 of the Counties Code or from the proceeds of bonds or
8 other debt obligations secured by revenues obtained from that
9 Law.

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

11 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

12 Sec. 17-2.11. School board power to levy a tax or to borrow
13 money and issue bonds for fire prevention, safety, energy
14 conservation, accessibility, school security, and specified
15 repair purposes.

16 (a) Whenever, as a result of any lawful order of any
17 agency, other than a school board, having authority to enforce
18 any school building code applicable to any facility that houses
19 students, or any law or regulation for the protection and
20 safety of the environment, pursuant to the Environmental
21 Protection Act, any school district having a population of less
22 than 500,000 inhabitants is required to alter or reconstruct
23 any school building or permanent, fixed equipment; the district
24 may, by proper resolution, levy a tax for the purpose of making
25 such alteration or reconstruction, based on a survey report by

1 an architect or engineer licensed in this State, upon all of
2 the taxable property of the district at the value as assessed
3 by the Department of Revenue and at a rate not to exceed 0.05%
4 per year for a period sufficient to finance such alteration or
5 reconstruction, upon the following conditions:

6 (1) When there are not sufficient funds available in
7 the operations and maintenance fund of the school district,
8 the school facility occupation tax fund of the district, or
9 the fire prevention and safety fund of the district, as
10 determined by the district on the basis of rules adopted by
11 the State Board of Education, to make such alteration or
12 reconstruction or to purchase and install such permanent,
13 fixed equipment so ordered or determined as necessary.
14 Appropriate school district records must be made available
15 to the State Superintendent of Education, upon request, to
16 confirm this insufficiency.

17 (2) When a certified estimate of an architect or
18 engineer licensed in this State stating the estimated
19 amount necessary to make the alteration or reconstruction
20 or to purchase and install the equipment so ordered has
21 been secured by the school district, and the estimate has
22 been approved by the regional superintendent of schools
23 having jurisdiction over the district and the State
24 Superintendent of Education. Approval must not be granted
25 for any work that has already started without the prior
26 express authorization of the State Superintendent of

1 Education. If the estimate is not approved or is denied
2 approval by the regional superintendent of schools within 3
3 months after the date on which it is submitted to him or
4 her, the school board of the district may submit the
5 estimate directly to the State Superintendent of Education
6 for approval or denial.

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

1 adopted calendar of the school or schools or would otherwise be
2 expected to cause such school or schools to fall short of the
3 minimum school calendar requirements.

4 (b) Whenever any such district determines that it is
5 necessary for energy conservation purposes that any school
6 building or permanent, fixed equipment should be altered or
7 reconstructed and that such alterations or reconstruction will
8 be made with funds not necessary for the completion of approved
9 and recommended projects contained in any safety survey report
10 or amendments thereto authorized by Section 2-3.12 of this Act;
11 the district may levy a tax or issue bonds as provided in
12 subsection (a) of this Section.

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

22 (d) Whenever any such district determines that it is
23 necessary for school security purposes and the related
24 protection and safety of pupils and school personnel that any
25 school building or property should be altered or reconstructed
26 or that security systems and equipment (including but not

1 limited to intercom, early detection and warning, access
2 control and television monitoring systems) should be purchased
3 and installed, and that such alterations, reconstruction or
4 purchase and installation of equipment will be made with funds
5 not necessary for the completion of approved and recommended
6 projects contained in any safety survey report or amendment
7 thereto authorized by Section 2-3.12 of this Act and will deter
8 and prevent unauthorized entry or activities upon school
9 property by unknown or dangerous persons, assure early
10 detection and advance warning of any such actual or attempted
11 unauthorized entry or activities and help assure the continued
12 safety of pupils and school staff if any such unauthorized
13 entry or activity is attempted or occurs; the district may levy
14 a tax or issue bonds as provided in subsection (a) of this
15 Section.

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

24 (e) If a school district does not need funds for other fire
25 prevention and safety projects, including the completion of
26 approved and recommended projects contained in any safety

1 survey report or amendments thereto authorized by Section
2 2-3.12 of this Act, and it is determined after a public hearing
3 (which is preceded by at least one published notice (i)
4 occurring at least 7 days prior to the hearing in a newspaper
5 of general circulation within the school district and (ii)
6 setting forth the time, date, place, and general subject matter
7 of the hearing) that there is a substantial, immediate, and
8 otherwise unavoidable threat to the health, safety, or welfare
9 of pupils due to disrepair of school sidewalks, playgrounds,
10 parking lots, or school bus turnarounds and repairs must be
11 made; then the district may levy a tax or issue bonds as
12 provided in subsection (a) of this Section.

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

25 (g) The filing of a certified copy of the resolution
26 levying the tax when accompanied by the certificates of the

1 regional superintendent of schools and State Superintendent of
2 Education shall be the authority of the county clerk to extend
3 such tax.

4 (h) The county clerk of the county in which any school
5 district levying a tax under the authority of this Section is
6 located, in reducing raised levies, shall not consider any such
7 tax as a part of the general levy for school purposes and shall
8 not include the same in the limitation of any other tax rate
9 which may be extended.

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

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

20 (j) When taxes are levied by any school district for fire
21 prevention, safety, energy conservation, and school security
22 purposes as specified in this Section, and the purposes for
23 which the taxes have been levied are accomplished and paid in
24 full, and there remain funds on hand in the Fire Prevention and
25 Safety Fund from the proceeds of the taxes levied, including
26 interest earnings thereon, the school board by resolution shall

1 use such excess and other board restricted funds, excluding
2 bond proceeds and earnings from such proceeds, as follows:

3 (1) for other authorized fire prevention, safety,
4 energy conservation, required safety inspections, school
5 security purposes, sampling for lead in drinking water in
6 schools, and for repair and mitigation due to lead levels
7 in the drinking water supply; or

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

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

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

7 (l) If the proceeds from the tax levy authorized by this
8 Section are insufficient to complete the work approved under
9 this Section, the school board is authorized to sell bonds
10 without referendum under the provisions of this Section in an
11 amount that, when added to the proceeds of the tax levy
12 authorized by this Section, will allow completion of the
13 approved work.

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

19 (n) In order to authorize and issue such bonds, the school
20 board shall adopt a resolution fixing the amount of bonds, the
21 date thereof, the maturities thereof, rates of interest
22 thereof, place of payment and denomination, which shall be in
23 denominations of not less than \$100 and not more than \$5,000,
24 and provide for the levy and collection of a direct annual tax
25 upon all the taxable property in the school district sufficient
26 to pay the principal and interest on such bonds to maturity.

1 Upon the filing in the office of the county clerk of the county
2 in which the school district is located of a certified copy of
3 the resolution, it is the duty of the county clerk to extend
4 the tax therefor in addition to and in excess of all other
5 taxes heretofore or hereafter authorized to be levied by such
6 school district.

7 (o) After the time such bonds are issued as provided for by
8 this Section, if additional alterations or reconstructions are
9 required to be made because of surveys conducted by an
10 architect or engineer licensed in the State of Illinois, the
11 district may levy a tax at a rate not to exceed .05% per year
12 upon all the taxable property of the district or issue
13 additional bonds, whichever action shall be the most feasible.

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

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

1 Omnibus Bond Acts, and (iii) that instruments issued under this
2 Section within the supplementary authority granted by the
3 Omnibus Bond Acts are not invalid because of any provision of
4 this Act that may appear to be or to have been more restrictive
5 than those Acts.

6 (r) When the purposes for which the bonds are issued have
7 been accomplished and paid for in full and there remain funds
8 on hand from the proceeds of the bond sale and interest
9 earnings therefrom, the board shall, by resolution, use such
10 excess funds in accordance with the provisions of Section
11 10-22.14 of this Act.

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

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

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

20 (105 ILCS 128/25)

21 Sec. 25. Annual review.

22 (a) Each public school district, through its school board
23 or the board's designee, shall conduct a minimum of one annual
24 meeting at which it will review each school building's

1 emergency and crisis response plans, protocols, and
2 procedures, including procedures regarding the school
3 district's threat assessment team, and each building's
4 compliance with the school safety drill programs. The purpose
5 of this annual review shall be to review and update the
6 emergency and crisis response plans, protocols, and procedures
7 and the school safety drill programs of the district and each
8 of its school buildings. This review must be at no cost to the
9 school district. In updating a school building's emergency and
10 crisis response plans, consideration may be given to making the
11 emergency and crisis response plans available to first
12 responders, administrators, and teachers for implementation
13 and utilization through the use of electronic applications on
14 electronic devices, including, but not limited to,
15 smartphones, tablets, and laptop computers.

16 (b) Each school board or the board's designee is required
17 to participate in the annual review and to invite each of the
18 following parties to the annual review and provide each party
19 with a minimum of 30 days' notice before the date of the annual
20 review:

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

23 (2) Representatives from any other education-related
24 organization or association deemed appropriate by the
25 school district.

26 (3) Representatives from all local first responder

1 organizations to participate, advise, and consult in the
2 review process, including, but not limited to:

3 (A) the appropriate local fire department or
4 district;

5 (B) the appropriate local law enforcement agency;

6 (C) the appropriate local emergency medical
7 services agency if the agency is a separate, local
8 first responder unit; and

9 (D) any other member of the first responder or
10 emergency management community that has contacted the
11 district superintendent or his or her designee during
12 the past year to request involvement in a school's
13 emergency planning or drill process.

14 (4) The school board or its designee may also choose to
15 invite to the annual review any other persons whom it
16 believes will aid in the review process, including, but not
17 limited to, any members of any other education-related
18 organization or the first responder or emergency
19 management community.

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

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

26 (2) lists the parties that participated in the annual

1 review, and includes the annual review's attendance
2 record;

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

7 (4) states that the school district will implement
8 those plans, protocols, procedures, and programs, during
9 the academic year; and

10 (5) includes the authorization of the school board or
11 the board's designee.

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

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

25 (f) A private school shall conduct a minimum of one annual
26 meeting at which the school must review each school building's

1 emergency and crisis response plans, protocols, and procedures
2 and each building's compliance with the school safety drill
3 programs of the school. The purpose of this annual review shall
4 be to review and update the emergency and crisis response
5 plans, protocols, and procedures and the school safety drill
6 programs of the school. This review must be at no cost to the
7 private school.

8 The private school shall invite representatives from all
9 local first responder organizations to participate, advise,
10 and consult in the review process, including, but not limited
11 to, the following:

12 (1) the appropriate local fire department or fire
13 protection district;

14 (2) the appropriate local law enforcement agency;

15 (3) the appropriate local emergency medical services
16 agency if the agency is a separate, local first responder
17 unit; and

18 (4) any other member of the first responder or
19 emergency management community that has contacted the
20 school's chief administrative officer or his or her
21 designee during the past year to request involvement in the
22 school's emergency planning or drill process.

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

1 Sec. 45. Threat assessment procedure.

2 (a) Each school district must implement a threat assessment
3 procedure that may be part of a school board policy on targeted
4 school violence and prevention. The procedure must include the
5 creation of a threat assessment team. The team must include all
6 of the following members:

7 (1) An administrator employed by the school district or
8 a special education cooperative that serves the school
9 district and is available to serve.

10 (2) A teacher employed by the school district or a
11 special education cooperative that serves the school
12 district and is available to serve.

13 (3) A school counselor employed by the school district
14 or a special education cooperative that serves the school
15 district and is available to serve.

16 (4) A school psychologist employed by the school
17 district or a special education cooperative that serves the
18 school district and is available to serve.

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

22 (6) At least one law enforcement official.

23 If a school district is unable to establish a threat
24 assessment team with school district staff and resources, it
25 may utilize a regional behavioral threat assessment and
26 intervention team that includes mental health professionals, a

1 representative from the Illinois Law Enforcement Alarm System,
2 a safety education officer from the Department of State Police,
3 and local law enforcement representatives. All members of the
4 regional team must complete the training courses offered by
5 Western Illinois University's Office of Public Safety.

6 (b) The policy on targeted school violence and prevention
7 that directs implementation of a threat assessment procedure
8 must be a public document and must be posted on the school
9 district's website with other school district policies.

10 (c) A school district shall establish the threat assessment
11 team under this Section no later than 180 days after the
12 effective date of this amendatory Act of the 101st General
13 Assembly and must implement an initial threat assessment
14 procedure no later than 120 days after the effective date of
15 this amendatory Act of the 101st General Assembly.

16 (d) Any sharing of student information under this Section
17 must comply with the federal Family Educational Rights and
18 Privacy Act of 1974 and the Illinois School Student Records
19 Act.

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

22 (105 ILCS 230/5-25)

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

24 (a) The State Board of Education shall establish

1 eligibility standards for school construction project grants
2 and debt service grants. These standards shall include minimum
3 enrollment requirements for eligibility for school
4 construction project grants of 200 students for elementary
5 districts, 200 students for high school districts, and 400
6 students for unit districts. The total enrollment of member
7 districts forming a cooperative high school in accordance with
8 subsection (c) of Section 10-22.22 of the School Code shall
9 meet the minimum enrollment requirements specified in this
10 subsection (a). The State Board of Education shall approve a
11 district's eligibility for a school construction project grant
12 or a debt service grant pursuant to the established standards.

13 For purposes only of determining a Type 40 area vocational
14 center's eligibility for an entity included in a school
15 construction project grant or a school maintenance project
16 grant, an area vocational center shall be deemed eligible if
17 one or more of its member school districts satisfy the grant
18 index criteria set forth in this Law. A Type 40 area vocational
19 center that makes application for school construction funds
20 after August 25, 2009 (the effective date of Public Act 96-731)
21 shall be placed on the respective application cycle list. Type
22 40 area vocational centers must be placed last on the priority
23 listing of eligible entities for the applicable fiscal year.

24 (b) The Capital Development Board shall establish project
25 standards for all school construction project grants provided
26 pursuant to this Article. These standards shall include space

1 and capacity standards as well as the determination of
2 recognized project costs that shall be eligible for State
3 financial assistance and enrichment costs that shall not be
4 eligible for State financial assistance.

5 (c) The State Board of Education and the Capital
6 Development Board shall not establish standards that
7 disapprove or otherwise establish limitations that restrict
8 the eligibility of (i) a school district with a population
9 exceeding 500,000 for a school construction project grant based
10 on the fact that any or all of the school construction project
11 grant will be used to pay debt service or to make lease
12 payments, as authorized by subsection (b) of Section 5-35 of
13 this Law, (ii) a school district located in whole or in part in
14 a county that imposes a tax for school facility or resources
15 purposes pursuant to Section 5-1006.7 of the Counties Code, or
16 (iii) a school district that (1) was organized prior to 1860
17 and (2) is located in part in a city originally incorporated
18 prior to 1840, based on the fact that all or a part of the
19 school construction project is owned by a public building
20 commission and leased to the school district or the fact that
21 any or all of the school construction project grant will be
22 used to pay debt service or to make lease payments.

23 (d) A reorganized school district or cooperative high
24 school may use a school construction application that was
25 submitted by a school district that formed the reorganized
26 school district or cooperative high school if that application

1 has not been entitled for a project by the State Board of
2 Education and any one or more of the following happen within
3 the current or prior 4 fiscal years:

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

6 (2) an existing school district annexes all of the
7 territory of one or more other school districts in
8 accordance with Article 7 of the School Code; or

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

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

1 standards apply to this Section.

2 (Source: P.A. 96-37, eff. 7-13-09; 96-731, eff. 8-25-09;
3 96-1000, eff. 7-2-10; 96-1381, eff. 1-1-11; 96-1467, eff.
4 8-20-10; 97-232, eff. 7-28-11; 97-333, eff. 8-12-11.)

5 Section 99. Effective date. This Act takes effect upon
6 becoming law."