



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5120

Introduced 1/27/2022, by Rep. Mark Batinick

SYNOPSIS AS INTRODUCED:

30 ILCS 115/12 from Ch. 85, par. 616
35 ILCS 200/20-37 new
55 ILCS 5/3-10014.5 new
55 ILCS 5/3-10014.6 new
105 ILCS 5/4-13 new
105 ILCS 5/10-19.05

Amends the State Revenue Sharing Act. Provides for an even distribution of the moneys in the Personal Property Tax Replacement Fund between currently specified entities and Countywide Personal Property Tax Distribution Funds. Amends the Property Tax Code. Provides for a distribution of the moneys collected by the county collector from holders of commercial and industrial property to Countywide Commercial and Industrial Property Tax Funds. Amends the Counties Code. Provides that each county treasurer shall create and maintain a separate Countywide Personal Property Tax Distribution Fund and Countywide Commercial and Industrial Property Tax Fund. Provides that each Fund shall serve as a distribution fund for the distribution of specified revenues on a countywide, per-pupil basis. Provides further duties of the county treasurer concerning each Fund and the allocation of moneys therein. Amends the School Code. Requires each school board to provide the county treasurer with the daily pupil attendance calculation on a monthly basis. Requires each county board to ensure compliance of the county treasurer with duties concerning the Countywide Personal Property Tax Distribution Fund and the Countywide Commercial and Industrial Property Tax Fund and the allocation of moneys therein.

LRB102 25918 RJF 35289 b

1 AN ACT concerning finance.

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

4 Section 5. The State Revenue Sharing Act is amended by
5 changing Section 12 as follows:

6 (30 ILCS 115/12) (from Ch. 85, par. 616)

7 Sec. 12. Personal Property Tax Replacement Fund. There is
8 hereby created the Personal Property Tax Replacement Fund, a
9 special fund in the State Treasury into which shall be paid all
10 revenue realized:

11 (a) all amounts realized from the additional personal
12 property tax replacement income tax imposed by subsections
13 (c) and (d) of Section 201 of the Illinois Income Tax Act,
14 except for those amounts deposited into the Income Tax
15 Refund Fund pursuant to subsection (c) of Section 901 of
16 the Illinois Income Tax Act; and

17 (b) all amounts realized from the additional personal
18 property replacement invested capital taxes imposed by
19 Section 2a.1 of the Messages Tax Act, Section 2a.1 of the
20 Gas Revenue Tax Act, Section 2a.1 of the Public Utilities
21 Revenue Act, and Section 3 of the Water Company Invested
22 Capital Tax Act, and amounts payable to the Department of
23 Revenue under the Telecommunications Infrastructure

1 Maintenance Fee Act.

2 As soon as may be after the end of each month, the
3 Department of Revenue shall certify to the Treasurer and the
4 Comptroller the amount of all refunds paid out of the General
5 Revenue Fund through the preceding month on account of
6 overpayment of liability on taxes paid into the Personal
7 Property Tax Replacement Fund. Upon receipt of such
8 certification, the Treasurer and the Comptroller shall
9 transfer the amount so certified from the Personal Property
10 Tax Replacement Fund into the General Revenue Fund.

11 For every tax year ending prior to January 1, 2023, the ~~The~~
12 payments of revenue into the Personal Property Tax Replacement
13 Fund shall be used exclusively for distribution to taxing
14 districts, regional offices and officials, and local officials
15 as provided in this Section and in the School Code, payment of
16 the ordinary and contingent expenses of the Property Tax
17 Appeal Board, payment of the expenses of the Department of
18 Revenue incurred in administering the collection and
19 distribution of monies paid into the Personal Property Tax
20 Replacement Fund and transfers due to refunds to taxpayers for
21 overpayment of liability for taxes paid into the Personal
22 Property Tax Replacement Fund.

23 For every tax year ending on or after January 1, 2023 and
24 prior to January 1, 2024, the payments of revenue into the
25 Personal Property Tax Replacement Fund shall be split into 2
26 segments on a 95% to 5% basis. The larger of the 2 segments

1 shall be distributed under the law in place as of the effective
2 date of this amendatory Act of the 102nd General Assembly, and
3 the smaller of the 2 segments shall be paid to the Countywide
4 Personal Property Tax Distribution Funds within each county.

5 For every tax year ending on or after January 1, 2024 and
6 prior to January 1, 2025, the payments of revenue into the
7 Personal Property Tax Replacement Fund shall be split into 2
8 segments on a 90% to 10% basis. The larger of the 2 segments
9 shall be distributed under the law in place as of the effective
10 date of this amendatory Act of the 102nd General Assembly, and
11 the smaller of the 2 segments shall be paid to the Countywide
12 Personal Property Tax Distribution Funds within each county.

13 For every tax year ending on or after January 1, 2025 and
14 prior to January 1, 2026, the payments of revenue into the
15 Personal Property Tax Replacement Fund shall be split into 2
16 segments on an 85% to 15% basis. The larger of the 2 segments
17 shall be distributed under the law in place as of the effective
18 date of this amendatory Act of the 102nd General Assembly, and
19 the smaller of the 2 segments shall be paid to the Countywide
20 Personal Property Tax Distribution Funds within each county.

21 For every tax year ending on or after January 1, 2026 and
22 prior to January 1, 2027, the payments of revenue into the
23 Personal Property Tax Replacement Fund shall be split into 2
24 segments on an 80% to 20% basis. The larger of the 2 segments
25 shall be distributed under the law in place as of the effective
26 date of this amendatory Act of the 102nd General Assembly, and

1 the smaller of the 2 segments shall be paid to the Countywide
2 Personal Property Tax Distribution Funds within each county.

3 For every tax year ending on or after January 1, 2027 and
4 prior to January 1, 2028, the payments of revenue into the
5 Personal Property Tax Replacement Fund shall be split into 2
6 segments on a 75% to 25% basis. The larger of the 2 segments
7 shall be distributed under the law in place as of the effective
8 date of this amendatory Act of the 102nd General Assembly, and
9 the smaller of the 2 segments shall be paid to the Countywide
10 Personal Property Tax Distribution Funds within each county.

11 For every tax year ending on or after January 1, 2028 and
12 prior to January 1, 2029, the payments of revenue into the
13 Personal Property Tax Replacement Fund shall be split into 2
14 segments on a 70% to 30% basis. The larger of the 2 segments
15 shall be distributed under the law in place as of the effective
16 date of this amendatory Act of the 102nd General Assembly, and
17 the smaller of the 2 segments shall be paid to the Countywide
18 Personal Property Tax Distribution Funds within each county.

19 For every tax year ending on or after January 1, 2029 and
20 prior to January 1, 2030, the payments of revenue into the
21 Personal Property Tax Replacement Fund shall be split into 2
22 segments on a 65% to 35% basis. The larger of the 2 segments
23 shall be distributed under the law in place as of the effective
24 date of this amendatory Act of the 102nd General Assembly, and
25 the smaller of the 2 segments shall be paid to the Countywide
26 Personal Property Tax Distribution Funds within each county.

1 For every tax year ending on or after January 1, 2030 and
2 prior to January 1, 2031, the payments of revenue into the
3 Personal Property Tax Replacement Fund shall be split into 2
4 segments on a 60% to 40% basis. The larger of the 2 segments
5 shall be distributed under the law in place as of the effective
6 date of this amendatory Act of the 102nd General Assembly, and
7 the smaller of the 2 segments shall be paid to the Countywide
8 Personal Property Tax Distribution Funds within each county.

9 For every tax year ending on or after January 1, 2031 and
10 prior to January 1, 2032, the payments of revenue into the
11 Personal Property Tax Replacement Fund shall be split into 2
12 segments on a 55% to 45% basis. The larger of the 2 segments
13 shall be distributed under the law in place as of the effective
14 date of this amendatory Act of the 102nd General Assembly, and
15 the smaller of the 2 segments shall be paid to the Countywide
16 Personal Property Tax Distribution Funds within each county.

17 For every tax year ending on or after January 1, 2032, the
18 payments of revenue into the Personal Property Tax Replacement
19 Fund shall be split into 2 segments on a 50% to 50% basis. One
20 of the 2 segments shall be distributed under the law in place
21 as of the effective date of this amendatory Act of the 102nd
22 General Assembly, and the other segment shall be paid to the
23 Countywide Personal Property Tax Distribution Funds within
24 each county.

25 In addition, moneys in the Personal Property Tax
26 Replacement Fund may be used to pay any of the following: (i)

1 salary, stipends, and additional compensation as provided by
2 law for chief election clerks, county clerks, and county
3 recorders; (ii) costs associated with regional offices of
4 education and educational service centers; (iii)
5 reimbursements payable by the State Board of Elections under
6 Section 4-25, 5-35, 6-71, 13-10, 13-10a, or 13-11 of the
7 Election Code; (iv) expenses of the Illinois Educational Labor
8 Relations Board; and (v) salary, personal services, and
9 additional compensation as provided by law for court reporters
10 under the Court Reporters Act.

11 As soon as may be after June 26, 1980 (the effective date
12 of Public Act 81-1255), the Department of Revenue shall
13 certify to the Treasurer the amount of net replacement revenue
14 paid into the General Revenue Fund prior to that effective
15 date from the additional tax imposed by Section 2a.1 of the
16 Messages Tax Act; Section 2a.1 of the Gas Revenue Tax Act;
17 Section 2a.1 of the Public Utilities Revenue Act; Section 3 of
18 the Water Company Invested Capital Tax Act; amounts collected
19 by the Department of Revenue under the Telecommunications
20 Infrastructure Maintenance Fee Act; and the additional
21 personal property tax replacement income tax imposed by the
22 Illinois Income Tax Act, as amended by Public Act 81-1st
23 Special Session-1. Net replacement revenue shall be defined as
24 the total amount paid into and remaining in the General
25 Revenue Fund as a result of those Acts minus the amount
26 outstanding and obligated from the General Revenue Fund in

1 state vouchers or warrants prior to June 26, 1980 (the
2 effective date of Public Act 81-1255) as refunds to taxpayers
3 for overpayment of liability under those Acts.

4 All interest earned by monies accumulated in the Personal
5 Property Tax Replacement Fund shall be deposited in such Fund.
6 All amounts allocated pursuant to this Section are
7 appropriated on a continuing basis.

8 Prior to December 31, 1980, as soon as may be after the end
9 of each quarter beginning with the quarter ending December 31,
10 1979, and on and after December 31, 1980, as soon as may be
11 after January 1, March 1, April 1, May 1, July 1, August 1,
12 October 1 and December 1 of each year, the Department of
13 Revenue shall allocate to each taxing district as defined in
14 Section 1-150 of the Property Tax Code, in accordance with the
15 provisions of paragraph (2) of this Section the portion of the
16 funds held in the Personal Property Tax Replacement Fund which
17 is required to be distributed, as provided in paragraph (1),
18 for each quarter. Provided, however, under no circumstances
19 shall any taxing district during each of the first two years of
20 distribution of the taxes imposed by Public Act 81-1st Special
21 Session-1 be entitled to an annual allocation which is less
22 than the funds such taxing district collected from the 1978
23 personal property tax. Provided further that under no
24 circumstances shall any taxing district during the third year
25 of distribution of the taxes imposed by Public Act 81-1st
26 Special Session-1 receive less than 60% of the funds such

1 taxing district collected from the 1978 personal property tax.
2 In the event that the total of the allocations made as above
3 provided for all taxing districts, during either of such 3
4 years, exceeds the amount available for distribution the
5 allocation of each taxing district shall be proportionately
6 reduced. Except as provided in Section 13 of this Act, the
7 Department shall then certify, pursuant to appropriation, such
8 allocations to the State Comptroller who shall pay over to the
9 several taxing districts the respective amounts allocated to
10 them.

11 Any township which receives an allocation based in whole
12 or in part upon personal property taxes which it levied
13 pursuant to Section 6-507 or 6-512 of the Illinois Highway
14 Code and which was previously required to be paid over to a
15 municipality shall immediately pay over to that municipality a
16 proportionate share of the personal property replacement funds
17 which such township receives.

18 Any municipality or township, other than a municipality
19 with a population in excess of 500,000, which receives an
20 allocation based in whole or in part on personal property
21 taxes which it levied pursuant to Sections 3-1, 3-4 and 3-6 of
22 the Illinois Local Library Act and which was previously
23 required to be paid over to a public library shall immediately
24 pay over to that library a proportionate share of the personal
25 property tax replacement funds which such municipality or
26 township receives; provided that if such a public library has

1 converted to a library organized under the Illinois Public
2 Library District Act, regardless of whether such conversion
3 has occurred on, after or before January 1, 1988, such
4 proportionate share shall be immediately paid over to the
5 library district which maintains and operates the library.
6 However, any library that has converted prior to January 1,
7 1988, and which hitherto has not received the personal
8 property tax replacement funds, shall receive such funds
9 commencing on January 1, 1988.

10 Any township which receives an allocation based in whole
11 or in part on personal property taxes which it levied pursuant
12 to Section 1c of the Public Graveyards Act and which taxes were
13 previously required to be paid over to or used for such public
14 cemetery or cemeteries shall immediately pay over to or use
15 for such public cemetery or cemeteries a proportionate share
16 of the personal property tax replacement funds which the
17 township receives.

18 Any taxing district which receives an allocation based in
19 whole or in part upon personal property taxes which it levied
20 for another governmental body or school district in Cook
21 County in 1976 or for another governmental body or school
22 district in the remainder of the State in 1977 shall
23 immediately pay over to that governmental body or school
24 district the amount of personal property replacement funds
25 which such governmental body or school district would receive
26 directly under the provisions of paragraph (2) of this

1 Section, had it levied its own taxes.

2 (1) The portion of the Personal Property Tax
3 Replacement Fund required to be distributed as of the time
4 allocation is required to be made shall be the amount
5 available in such Fund as of the time allocation is
6 required to be made.

7 The amount available for distribution shall be the
8 total amount in the fund at such time minus the necessary
9 administrative and other authorized expenses as limited by
10 the appropriation and the amount determined by: (a) \$2.8
11 million for fiscal year 1981; (b) for fiscal year 1982,
12 .54% of the funds distributed from the fund during the
13 preceding fiscal year; (c) for fiscal year 1983 through
14 fiscal year 1988, .54% of the funds distributed from the
15 fund during the preceding fiscal year less .02% of such
16 fund for fiscal year 1983 and less .02% of such funds for
17 each fiscal year thereafter; (d) for fiscal year 1989
18 through fiscal year 2011 no more than 105% of the actual
19 administrative expenses of the prior fiscal year; (e) for
20 fiscal year 2012 and beyond, a sufficient amount to pay
21 (i) stipends, additional compensation, salary
22 reimbursements, and other amounts directed to be paid out
23 of this Fund for local officials as authorized or required
24 by statute and (ii) the ordinary and contingent expenses
25 of the Property Tax Appeal Board and the expenses of the
26 Department of Revenue incurred in administering the

1 collection and distribution of moneys paid into the Fund;
2 (f) for fiscal years 2012 and 2013 only, a sufficient
3 amount to pay stipends, additional compensation, salary
4 reimbursements, and other amounts directed to be paid out
5 of this Fund for regional offices and officials as
6 authorized or required by statute; or (g) for fiscal years
7 2018 through 2022 only, a sufficient amount to pay amounts
8 directed to be paid out of this Fund for public community
9 college base operating grants and local health protection
10 grants to certified local health departments as authorized
11 or required by appropriation or statute. Such portion of
12 the fund shall be determined after the transfer into the
13 General Revenue Fund due to refunds, if any, paid from the
14 General Revenue Fund during the preceding quarter. If at
15 any time, for any reason, there is insufficient amount in
16 the Personal Property Tax Replacement Fund for payments
17 for regional offices and officials or local officials or
18 payment of costs of administration or for transfers due to
19 refunds at the end of any particular month, the amount of
20 such insufficiency shall be carried over for the purposes
21 of payments for regional offices and officials, local
22 officials, transfers into the General Revenue Fund, and
23 costs of administration to the following month or months.
24 Net replacement revenue held, and defined above, shall be
25 transferred by the Treasurer and Comptroller to the
26 Personal Property Tax Replacement Fund within 10 days of

1 such certification.

2 (2) Each quarterly allocation shall first be
3 apportioned in the following manner: 51.65% for taxing
4 districts in Cook County and 48.35% for taxing districts
5 in the remainder of the State.

6 The Personal Property Replacement Ratio of each taxing
7 district outside Cook County shall be the ratio which the Tax
8 Base of that taxing district bears to the Downstate Tax Base.
9 The Tax Base of each taxing district outside of Cook County is
10 the personal property tax collections for that taxing district
11 for the 1977 tax year. The Downstate Tax Base is the personal
12 property tax collections for all taxing districts in the State
13 outside of Cook County for the 1977 tax year. The Department of
14 Revenue shall have authority to review for accuracy and
15 completeness the personal property tax collections for each
16 taxing district outside Cook County for the 1977 tax year.

17 The Personal Property Replacement Ratio of each Cook
18 County taxing district shall be the ratio which the Tax Base of
19 that taxing district bears to the Cook County Tax Base. The Tax
20 Base of each Cook County taxing district is the personal
21 property tax collections for that taxing district for the 1976
22 tax year. The Cook County Tax Base is the personal property tax
23 collections for all taxing districts in Cook County for the
24 1976 tax year. The Department of Revenue shall have authority
25 to review for accuracy and completeness the personal property
26 tax collections for each taxing district within Cook County

1 for the 1976 tax year.

2 For all purposes of this Section 12, amounts paid to a
3 taxing district for such tax years as may be applicable by a
4 foreign corporation under the provisions of Section 7-202 of
5 the Public Utilities Act, as amended, shall be deemed to be
6 personal property taxes collected by such taxing district for
7 such tax years as may be applicable. The Director shall
8 determine from the Illinois Commerce Commission, for any tax
9 year as may be applicable, the amounts so paid by any such
10 foreign corporation to any and all taxing districts. The
11 Illinois Commerce Commission shall furnish such information to
12 the Director. For all purposes of this Section 12, the
13 Director shall deem such amounts to be collected personal
14 property taxes of each such taxing district for the applicable
15 tax year or years.

16 Taxing districts located both in Cook County and in one or
17 more other counties shall receive both a Cook County
18 allocation and a Downstate allocation determined in the same
19 way as all other taxing districts.

20 If any taxing district in existence on July 1, 1979 ceases
21 to exist, or discontinues its operations, its Tax Base shall
22 thereafter be deemed to be zero. If the powers, duties and
23 obligations of the discontinued taxing district are assumed by
24 another taxing district, the Tax Base of the discontinued
25 taxing district shall be added to the Tax Base of the taxing
26 district assuming such powers, duties and obligations.

1 If two or more taxing districts in existence on July 1,
2 1979, or a successor or successors thereto shall consolidate
3 into one taxing district, the Tax Base of such consolidated
4 taxing district shall be the sum of the Tax Bases of each of
5 the taxing districts which have consolidated.

6 If a single taxing district in existence on July 1, 1979,
7 or a successor or successors thereto shall be divided into two
8 or more separate taxing districts, the tax base of the taxing
9 district so divided shall be allocated to each of the
10 resulting taxing districts in proportion to the then current
11 equalized assessed value of each resulting taxing district.

12 If a portion of the territory of a taxing district is
13 disconnected and annexed to another taxing district of the
14 same type, the Tax Base of the taxing district from which
15 disconnection was made shall be reduced in proportion to the
16 then current equalized assessed value of the disconnected
17 territory as compared with the then current equalized assessed
18 value within the entire territory of the taxing district prior
19 to disconnection, and the amount of such reduction shall be
20 added to the Tax Base of the taxing district to which
21 annexation is made.

22 If a community college district is created after July 1,
23 1979, beginning on January 1, 1996 (the effective date of
24 Public Act 89-327), its Tax Base shall be 3.5% of the sum of
25 the personal property tax collected for the 1977 tax year
26 within the territorial jurisdiction of the district.

1 The amounts allocated and paid to taxing districts
2 pursuant to the provisions of Public Act 81-1st Special
3 Session-1 shall be deemed to be substitute revenues for the
4 revenues derived from taxes imposed on personal property
5 pursuant to the provisions of the "Revenue Act of 1939" or "An
6 Act for the assessment and taxation of private car line
7 companies", approved July 22, 1943, as amended, or Section 414
8 of the Illinois Insurance Code, prior to the abolition of such
9 taxes and shall be used for the same purposes as the revenues
10 derived from ad valorem taxes on real estate.

11 Monies received by any taxing districts from the Personal
12 Property Tax Replacement Fund shall be first applied toward
13 payment of the proportionate amount of debt service which was
14 previously levied and collected from extensions against
15 personal property on bonds outstanding as of December 31, 1978
16 and next applied toward payment of the proportionate share of
17 the pension or retirement obligations of the taxing district
18 which were previously levied and collected from extensions
19 against personal property. For each such outstanding bond
20 issue, the County Clerk shall determine the percentage of the
21 debt service which was collected from extensions against real
22 estate in the taxing district for 1978 taxes payable in 1979,
23 as related to the total amount of such levies and collections
24 from extensions against both real and personal property. For
25 1979 and subsequent years' taxes, the County Clerk shall levy
26 and extend taxes against the real estate of each taxing

1 district which will yield the said percentage or percentages
2 of the debt service on such outstanding bonds. The balance of
3 the amount necessary to fully pay such debt service shall
4 constitute a first and prior lien upon the monies received by
5 each such taxing district through the Personal Property Tax
6 Replacement Fund and shall be first applied or set aside for
7 such purpose. In counties having fewer than 3,000,000
8 inhabitants, the amendments to this paragraph as made by
9 Public Act 81-1255 shall be first applicable to 1980 taxes to
10 be collected in 1981.

11 (Source: P.A. 101-10, eff. 6-5-19; 101-636, eff. 6-10-20;
12 102-16, eff. 6-17-21.)

13 Section 10. The Property Tax Code is amended by adding
14 Section 20-37 as follows:

15 (35 ILCS 200/20-37 new)

16 Sec. 20-37. Commercial and industrial property tax revenue
17 sharing. Notwithstanding any provision of law to the contrary,
18 all tax revenue collected by the county collector from holders
19 of commercial and industrial property shall be distributed to
20 the Countywide Commercial and Industrial Property Tax Fund of
21 each county for use by school districts as provided in this
22 Section.

23 For every tax year ending on or after January 1, 2023 and
24 prior to January 1, 2024, the payments of commercial and

1 industrial property tax revenue shall be split into 2 segments
2 on a 95% to 5% basis. The larger of the 2 segments shall be
3 distributed under the law in place as of the effective date of
4 this amendatory Act of the 102nd General Assembly, and the
5 smaller of the 2 segments shall be paid to the Countywide
6 Commercial and Industrial Property Tax Funds within each
7 county.

8 For every tax year ending on or after January 1, 2024 and
9 prior to January 1, 2025, the payments of commercial and
10 industrial property tax revenue shall be split into 2 segments
11 on a 90% to 10% basis. The larger of the 2 segments shall be
12 distributed under the law in place as of the effective date of
13 this amendatory Act of the 102nd General Assembly, and the
14 smaller of the 2 segments shall be paid to the Countywide
15 Commercial and Industrial Property Tax Funds within each
16 county.

17 For every tax year ending on or after January 1, 2025 and
18 prior to January 1, 2026, the payments of commercial and
19 industrial property tax revenue shall be split into 2 segments
20 on an 85% to 15% basis. The larger of the 2 segments shall be
21 distributed under the law in place as of the effective date of
22 this amendatory Act of the 102nd General Assembly, and the
23 smaller of the 2 segments shall be paid to the Countywide
24 Commercial and Industrial Property Tax Funds within each
25 county.

26 For every tax year ending on or after January 1, 2026 and

1 prior to January 1, 2027, the payments of commercial and
2 industrial property tax revenue shall be split into 2 segments
3 on an 80% to 20% basis. The larger of the 2 segments shall be
4 distributed under the law in place as of the effective date of
5 this amendatory Act of the 102nd General Assembly, and the
6 smaller of the 2 segments shall be paid to the Countywide
7 Commercial and Industrial Property Tax Funds within each
8 county.

9 For every tax year ending on or after January 1, 2027 and
10 prior to January 1, 2028, the payments of commercial and
11 industrial property tax revenue shall be split into 2 segments
12 on a 75% to 25% basis. The larger of the 2 segments shall be
13 distributed under the law in place as of the effective date of
14 this amendatory Act of the 102nd General Assembly, and the
15 smaller of the 2 segments shall be paid to the Countywide
16 Commercial and Industrial Property Tax Funds within each
17 county.

18 For every tax year ending on or after January 1, 2028 and
19 prior to January 1, 2029, the payments of commercial and
20 industrial property tax revenue shall be split into 2 segments
21 on a 70% to 30% basis. The larger of the 2 segments shall be
22 distributed under the law in place as of the effective date of
23 this amendatory Act of the 102nd General Assembly, and the
24 smaller of the 2 segments shall be paid to the Countywide
25 Commercial and Industrial Property Tax Funds within each
26 county.

1 For every tax year ending on or after January 1, 2029 and
2 prior to January 1, 2030, the payments of commercial and
3 industrial property tax revenue shall be split into 2 segments
4 on a 65% to 35% basis. The larger of the 2 segments shall be
5 distributed under the law in place as of the effective date of
6 this amendatory Act of the 102nd General Assembly, and the
7 smaller of the 2 segments shall be paid to the Countywide
8 Commercial and Industrial Property Tax Funds within each
9 county.

10 For every tax year ending on or after January 1, 2030 and
11 prior to January 1, 2031, the payments of commercial and
12 industrial property tax revenue shall be split into 2 segments
13 on a 60% to 40% basis. The larger of the 2 segments shall be
14 distributed under the law in place as of the effective date of
15 this amendatory Act of the 102nd General Assembly, and the
16 smaller of the 2 segments shall be paid to the Countywide
17 Commercial and Industrial Property Tax Funds within each
18 county.

19 For every tax year ending on or after January 1, 2031 and
20 prior to January 1, 2032, the payments of commercial and
21 industrial property tax revenue shall be split into 2 segments
22 on a 55% to 45% basis. The larger of the 2 segments shall be
23 distributed under the law in place as of the effective date of
24 this amendatory Act of the 102nd General Assembly, and the
25 smaller of the 2 segments shall be paid to the Countywide
26 Commercial and Industrial Property Tax Funds within each

1 county.

2 For every tax year ending on or after January 1, 2032, the
3 payments of commercial and industrial property tax revenue
4 shall be split into 2 segments on a 50% to 50% basis. One of
5 the 2 segments shall be distributed under the law in place as
6 of the effective date of this amendatory Act of the 102nd
7 General Assembly, and the other segment shall be paid to the
8 Countywide Commercial and Industrial Property Tax Funds within
9 each county.

10 Section 15. The Counties Code is amended by adding
11 Sections 3-10014.5 and 3-10014.6 as follows:

12 (55 ILCS 5/3-10014.5 new)

13 Sec. 3-10014.5. Countywide Personal Property Tax
14 Distribution Fund; payment of money.

15 (a) Each county treasurer shall create and maintain a
16 separate Countywide Personal Property Tax Distribution Fund.
17 Moneys within this Fund shall be used exclusively for the
18 purposes described in this Section.

19 (b) The Countywide Personal Property Tax Distribution Fund
20 shall serve, in each county, as a distribution fund for the
21 distribution of a segment of corporate personal property tax
22 revenues on a countywide, per-pupil basis.

23 (c) The county treasurer shall determine, based upon the
24 daily pupil attendance calculation, the headcount from within

1 that county of every pupil in a school district that is
2 contained, or partially contained, within the county. After
3 making this calculation, the county treasurer shall divide all
4 moneys within the Countywide Personal Property Tax
5 Distribution Fund between the school districts on a per-pupil
6 basis, and shall quarterly transfer the moneys so divided to
7 each school district no later than February 1, May 1, August 1,
8 and November 1 of each calendar year.

9 (d) For each transfer, the 3 most recent monthly daily
10 pupil attendance calculations, as reported to each county
11 treasurer under the provisions of Section 10-19.05 of the
12 School Code, shall be used to complete the calculation and
13 accomplish the transfer.

14 (e) For the purpose of this Section, "daily pupil
15 attendance calculation" has the meaning provided in Section
16 10-19.05 of the School Code.

17 (55 ILCS 5/3-10014.6 new)

18 Sec. 3-10014.6. Countywide Commercial and Industrial
19 Property Tax Fund; payment of money.

20 (a) Each county treasurer shall create and maintain a
21 separate Countywide Commercial and Industrial Property Tax
22 Fund. Moneys within this Fund shall be used exclusively for
23 the purposes described in this Section.

24 (b) The Countywide Commercial and Industrial Property Tax
25 Fund shall serve, in each county, as a distribution fund for

1 the distribution of a segment of commercial and industrial
2 property tax revenues on a countywide, per-pupil basis.

3 (c) The county treasurer shall determine, based upon the
4 daily pupil attendance calculation, the headcount from within
5 that county of every pupil in a school district that is
6 contained, or partially contained, within the county. After
7 making this calculation, the county treasurer shall divide all
8 moneys within the Countywide Commercial and Industrial
9 Property Tax Fund between the school districts on a per-pupil
10 basis, and shall quarterly transfer the moneys so divided to
11 each school district no later than February 1, May 1, August 1,
12 and November 1 of each calendar year.

13 (d) For each transfer, the 3 most recent monthly daily
14 pupil attendance calculations, as reported to each county
15 treasurer under the provisions of Section 10-19.05 of the
16 School Code, shall be used to complete the calculation and
17 accomplish the transfer.

18 (e) For the purpose of this Section, "daily pupil
19 attendance calculation" has the meaning provided in Section
20 10-19.05 of the School Code.

21 Section 20. The School Code is amended by changing Section
22 10-19.05 and by adding Section 4-13 as follows:

23 (105 ILCS 5/4-13 new)

24 Sec. 4-13. Personal property tax distribution compliance.

1 The county board shall ensure compliance of the county
2 treasurer with duties concerning the Countywide Personal
3 Property Tax Distribution Fund and the Countywide Commercial
4 and Industrial Property Tax Fund, and the allocation of moneys
5 therein, as provided under Sections 3-10014.5 and 3-10014.6 of
6 the Counties Code.

7 (105 ILCS 5/10-19.05)

8 Sec. 10-19.05. Daily pupil attendance calculation.

9 (a) Except as otherwise provided in this Section, for a
10 pupil of legal school age and in kindergarten or any of grades
11 1 through 12, a day of attendance shall be counted only for
12 sessions of not less than 5 clock hours of school work per day
13 under direct supervision of (i) teachers or (ii) non-teaching
14 personnel or volunteer personnel when engaging in non-teaching
15 duties and supervising in those instances specified in
16 subsection (a) of Section 10-22.34 and paragraph 10 of Section
17 34-18. Days of attendance by pupils through verified
18 participation in an e-learning program adopted by a school
19 board and verified by the regional office of education or
20 intermediate service center for the school district under
21 Section 10-20.56 of this Code shall be considered as full days
22 of attendance under this Section.

23 (b) A pupil regularly enrolled in a public school for only
24 a part of the school day may be counted on the basis of
25 one-sixth of a school day for every class hour of instruction

1 of 40 minutes or more attended pursuant to such enrollment,
2 unless a pupil is enrolled in a block-schedule format of 80
3 minutes or more of instruction, in which case the pupil may be
4 counted on the basis of the proportion of minutes of school
5 work completed each day to the minimum number of minutes that
6 school work is required to be held that day.

7 (c) A session of 4 or more clock hours may be counted as a
8 day of attendance upon certification by the regional
9 superintendent of schools and approval by the State
10 Superintendent of Education to the extent that the district
11 has been forced to use daily multiple sessions.

12 (d) A session of 3 or more clock hours may be counted as a
13 day of attendance (1) when the remainder of the school day or
14 at least 2 hours in the evening of that day is utilized for an
15 in-service training program for teachers, up to a maximum of
16 10 days per school year, provided that a district conducts an
17 in-service training program for teachers in accordance with
18 Section 10-22.39 of this Code, or, in lieu of 4 such days, 2
19 full days may be used, in which event each such day may be
20 counted as a day required for a legal school calendar pursuant
21 to Section 10-19 of this Code; (2) when, of the 5 days allowed
22 under item (1), a maximum of 4 days are used for parent-teacher
23 conferences, or, in lieu of 4 such days, 2 full days are used,
24 in which case each such day may be counted as a calendar day
25 required under Section 10-19 of this Code, provided that the
26 full-day, parent-teacher conference consists of (i) a minimum

1 of 5 clock hours of parent-teacher conferences, (ii) both a
2 minimum of 2 clock hours of parent-teacher conferences held in
3 the evening following a full day of student attendance and a
4 minimum of 3 clock hours of parent-teacher conferences held on
5 the day immediately following evening parent-teacher
6 conferences, or (iii) multiple parent-teacher conferences held
7 in the evenings following full days of student attendance in
8 which the time used for the parent-teacher conferences is
9 equivalent to a minimum of 5 clock hours; and (3) when days in
10 addition to those provided in items (1) and (2) are scheduled
11 by a school pursuant to its school improvement plan adopted
12 under Article 34 or its revised or amended school improvement
13 plan adopted under Article 2, provided that (i) such sessions
14 of 3 or more clock hours are scheduled to occur at regular
15 intervals, (ii) the remainder of the school days in which such
16 sessions occur are utilized for in-service training programs
17 or other staff development activities for teachers, and (iii)
18 a sufficient number of minutes of school work under the direct
19 supervision of teachers are added to the school days between
20 such regularly scheduled sessions to accumulate not less than
21 the number of minutes by which such sessions of 3 or more clock
22 hours fall short of 5 clock hours. Days scheduled for
23 in-service training programs, staff development activities, or
24 parent-teacher conferences may be scheduled separately for
25 different grade levels and different attendance centers of the
26 district.

1 (e) A session of not less than one clock hour of teaching
2 hospitalized or homebound pupils on-site or by telephone to
3 the classroom may be counted as a half day of attendance;
4 however, these pupils must receive 4 or more clock hours of
5 instruction to be counted for a full day of attendance.

6 (f) A session of at least 4 clock hours may be counted as a
7 day of attendance for first grade pupils and pupils in
8 full-day kindergartens, and a session of 2 or more hours may be
9 counted as a half day of attendance by pupils in kindergartens
10 that provide only half days of attendance.

11 (g) For children with disabilities who are below the age
12 of 6 years and who cannot attend 2 or more clock hours because
13 of their disability or immaturity, a session of not less than
14 one clock hour may be counted as a half day of attendance;
15 however, for such children whose educational needs require a
16 session of 4 or more clock hours, a session of at least 4 clock
17 hours may be counted as a full day of attendance.

18 (h) A recognized kindergarten that provides for only a
19 half day of attendance by each pupil shall not have more than
20 one half day of attendance counted in any one day. However,
21 kindergartens may count 2 and a half days of attendance in any
22 5 consecutive school days. When a pupil attends such a
23 kindergarten for 2 half days on any one school day, the pupil
24 shall have the following day as a day absent from school,
25 unless the school district obtains permission in writing from
26 the State Superintendent of Education. Attendance at

1 kindergartens that provide for a full day of attendance by
2 each pupil shall be counted the same as attendance by first
3 grade pupils. Only the first year of attendance in one
4 kindergarten shall be counted, except in the case of children
5 who entered the kindergarten in their fifth year whose
6 educational development requires a second year of kindergarten
7 as determined under rules of the State Board of Education.

8 (i) On the days when the State's final accountability
9 assessment is administered under subsection (c) of Section
10 2-3.64a-5 of this Code, the day of attendance for a pupil whose
11 school day must be shortened to accommodate required testing
12 procedures may be less than 5 clock hours and shall be counted
13 toward the 176 days of actual pupil attendance required under
14 Section 10-19 of this Code, provided that a sufficient number
15 of minutes of school work in excess of 5 clock hours are first
16 completed on other school days to compensate for the loss of
17 school work on the examination days.

18 (j) Pupils enrolled in a remote educational program
19 established under Section 10-29 of this Code may be counted on
20 the basis of a one-fifth day of attendance for every clock hour
21 of instruction attended in the remote educational program,
22 provided that, in any month, the school district may not claim
23 for a student enrolled in a remote educational program more
24 days of attendance than the maximum number of days of
25 attendance the district can claim (i) for students enrolled in
26 a building holding year-round classes if the student is

1 classified as participating in the remote educational program
2 on a year-round schedule or (ii) for students enrolled in a
3 building not holding year-round classes if the student is not
4 classified as participating in the remote educational program
5 on a year-round schedule.

6 (j-5) The clock hour requirements of subsections (a)
7 through (j) of this Section do not apply if the Governor has
8 declared a disaster due to a public health emergency pursuant
9 to Section 7 of the Illinois Emergency Management Agency Act.
10 The State Superintendent of Education may establish minimum
11 clock hour requirements under Sections 10-30 and 34-18.66 if
12 the Governor has declared a disaster due to a public health
13 emergency pursuant to Section 7 of the Illinois Emergency
14 Management Agency Act.

15 (k) Pupil participation in any of the following activities
16 shall be counted toward the calculation of clock hours of
17 school work per day:

18 (1) Instruction in a college course in which a student
19 is dually enrolled for both high school credit and college
20 credit.

21 (2) Participation in a Supervised Career Development
22 Experience, as defined in Section 10 of the Postsecondary
23 and Workforce Readiness Act, in which student
24 participation and learning outcomes are supervised by an
25 educator licensed under Article 21B.

26 (3) Participation in a youth apprenticeship, as

1 jointly defined in rules of the State Board of Education
2 and Department of Commerce and Economic Opportunity, in
3 which student participation and outcomes are supervised by
4 an educator licensed under Article 21B.

5 (4) Participation in a blended learning program
6 approved by the school district in which course content,
7 student evaluation, and instructional methods are
8 supervised by an educator licensed under Article 21B.

9 (1) Any daily pupil attendance calculation performed by a
10 school board shall be shared with the appropriate county
11 treasurer on the 15th day of each month. The school board shall
12 also cooperate with the county treasurer to enable the county
13 treasurer to fulfill the duties regarding the Countywide
14 Personal Property Tax Distribution Fund and the Countywide
15 Commercial and Industrial Property Tax Fund as provided under
16 Sections 3-10014.5 and 3-10014.6 of the Counties Code. If a
17 school district is divided between more than one county, the
18 duty to cooperate shall be in force even if the school board is
19 headquartered in one county and the county treasurer holds
20 office in another county.

21 (Source: P.A. 101-12, eff. 7-1-19; 101-643, eff. 6-18-20.)