

1 AN ACT concerning schools.

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

4 Section 5. The Illinois Pension Code is amended by
5 changing Sections 7-171, 21-110, and 21-110.1 as follows:

6 (40 ILCS 5/7-171) (from Ch. 108 1/2, par. 7-171)
7 Sec. 7-171. Finance; taxes.

8 (a) Each municipality other than a school district shall
9 appropriate an amount sufficient to provide for the current
10 municipality contributions required by Section 7-172 of this
11 Article, for the fiscal year for which the appropriation is
12 made and all amounts due for municipal contributions for
13 previous years. Those municipalities which have been assessed
14 an annual amount to amortize its unfunded obligation, as
15 provided in subparagraph 5 of paragraph (a) of Section 7-172
16 of this Article, shall include in the appropriation an amount
17 sufficient to pay the amount assessed. The appropriation
18 shall be based upon an estimate of assets available for
19 municipality contributions and liabilities therefor for the
20 fiscal year for which appropriations are to be made,
21 including funds available from levies for this purpose in
22 prior years.

23 (b) For the purpose of providing monies for municipality
24 contributions, beginning for the year in which a municipality
25 is included in this fund:

26 (1) A municipality other than a school district may
27 levy a tax which shall not exceed the amount appropriated
28 for municipality contributions.

29 (2) A school district may levy a tax (i) in an
30 amount reasonably calculated at the time of the levy to
31 provide for the municipality contributions required under

1 Section 7-172 of this Article for the fiscal years for
2 which revenues from the levy will be received and all
3 amounts due for municipal contributions for previous
4 years, (ii) in an amount necessary to meet the cost of
5 participation in the Federal Social Security Insurance
6 Program, and (iii) in an amount necessary to meet the
7 cost of participation in the Federal Medicare Program,
8 including any share of the cost of participation of an
9 instrumentality or entity described in subdivision (b) or
10 (c) of Section 21-102.8 for which the school district is
11 responsible, without regard to whether that participation
12 is mandatory or optional and without regard to whether
13 the school district has otherwise come under the
14 provisions of Article 21 for purposes of participation in
15 the Federal Social Security Insurance Program. Any levy
16 adopted before the effective date of this amendatory Act
17 of 1995 by a school district shall be considered valid
18 and authorized to the extent that the amount was
19 reasonably calculated at the time of the levy to provide
20 for the municipality contributions required under Section
21 7-172 for the fiscal years for which revenues from the
22 levy will be received and all amounts due for municipal
23 contributions for previous years. In no event shall a
24 budget adopted by a school district limit a levy of that
25 school district adopted under this Section.

26 (c) Any county which is served by a regional office of
27 education that serves 2 or more counties may include in its
28 appropriation an amount sufficient to provide its
29 proportionate share of the municipality contributions for
30 that regional office of education. The tax levy authorized
31 by this Section may include an amount necessary to provide
32 monies for this contribution.

33 (d) Any county that is a part of a multiple-county
34 health department or consolidated health department which is

1 formed under "An Act in relation to the establishment and
2 maintenance of county and multiple-county public health
3 departments", approved July 9, 1943, as amended, and which is
4 a participating instrumentality may include in the county's
5 appropriation an amount sufficient to provide its
6 proportionate share of municipality contributions of the
7 department. The tax levy authorized by this Section may
8 include the amount necessary to provide monies for this
9 contribution.

10 (d-5) A school district participating in a special
11 education joint agreement created under Section 10-22.31 of
12 the School Code that is a participating instrumentality may
13 include in the school district's tax levy under this Section
14 an amount sufficient to provide its proportionate share of
15 the municipality contributions for current and prior service
16 by employees of the participating instrumentality created
17 under the joint agreement.

18 (e) Such tax shall be levied and collected in like
19 manner, with the general taxes of the municipality and shall
20 be in addition to all other taxes which the municipality is
21 now or may hereafter be authorized to levy upon all taxable
22 property therein, and shall be exclusive of and in addition
23 to the amount of tax levied for general purposes under
24 Section 8-3-1 of the "Illinois Municipal Code", approved May
25 29, 1961, as amended, or under any other law or laws which
26 may limit the amount of tax which the municipality may levy
27 for general purposes. The tax may be levied by the governing
28 body of the municipality without being authorized as being
29 additional to all other taxes by a vote of the people of the
30 municipality.

31 (f) The county clerk of the county in which any such
32 municipality is located, in reducing tax levies shall not
33 consider any such tax as a part of the general tax levy for
34 municipality purposes, and shall not include the same in the

1 limitation of any other tax rate which may be extended.

2 (g) The amount of the tax to be levied in any year
3 shall, within the limits herein prescribed, be determined by
4 the governing body of the respective municipality.

5 (h) The revenue derived from any such tax levy shall be
6 used only for the purposes specified in this Article and, as
7 collected, shall be paid to the treasurer of the municipality
8 levying the tax. Monies received by a county treasurer for
9 use in making contributions to a regional office of education
10 for its municipality contributions shall be held by him for
11 that purpose and paid to the regional office of education in
12 the same manner as other monies appropriated for the expense
13 of the regional office.

14 (i) The payment of Medicare taxes to the State agency
15 shall be made in the same manner and under the same
16 conditions as are set forth in Section 21-109 for payment of
17 Social Security contributions, except that the State agency
18 may designate a retirement system to assume responsibility to
19 the State agency for the compiling of wage data, the
20 collection of Medicare taxes, and the timely reporting and
21 payment of these items for specified persons under mandatory
22 or optional Medicare coverage, regardless of whether the
23 retirement system has entered into a coverage agreement for
24 Social Security coverage pursuant to Section 21-105.

25 (j) The penalty and audit provisions of Sections 21-112,
26 21-113, and 21-114 shall apply to the failure or refusal to
27 make timely and correct payments of Medicare taxes or reports
28 of wages in accordance with State agency rules.

29 (Source: P.A. 89-329, eff. 8-17-95; 90-448, eff. 8-16-97;
30 90-511, eff. 8-22-97; 90-655, eff. 7-30-98.)

31 (40 ILCS 5/21-110) (from Ch. 108 1/2, par. 21-110)
32 Sec. 21-110. Tax levy. The governing body of any
33 political subdivision with the power to levy taxes (except a

1 school district having a population of fewer than 500,000) is
2 hereby authorized and empowered to increase its annual tax
3 levy above the limitation now or hereafter otherwise
4 authorized by law, by the amount necessary to meet the cost
5 of participation in the Federal Social Security Insurance
6 Program, including any share of the cost of participation of
7 an instrumentality or entity described in subsection (b) or
8 (c) of Section 21-102.8 for which the political subdivision
9 is responsible, without regard to whether such participation
10 is mandatory or optional, and without regard to whether the
11 political subdivision has otherwise come under the provisions
12 of this Article for purposes of participation in the Federal
13 Social Security Insurance Program.

14 (Source: P.A. 87-11.)

15 (40 ILCS 5/21-110.1) (from Ch. 108 1/2, par. 21-110.1)
16 Sec. 21-110.1. Medicare taxes.

17 (a) The governing body of every political subdivision
18 with the power to levy taxes (except a school district having
19 a population of fewer than 500,000) is hereby authorized and
20 empowered to increase its annual tax levy above the
21 limitation now or hereafter otherwise authorized by law, by
22 the amount necessary to meet the cost of its participation in
23 the Federal Medicare Program, including any share of the cost
24 of participation of an instrumentality or entity described in
25 subsection (b) or (c) of Section 21-102.8 for which the
26 political subdivision is responsible, without regard to
27 whether such participation is mandatory or optional, and
28 without regard to whether the political subdivision has come
29 under the provisions of this Article for purposes of
30 participation in the Federal Social Security Insurance
31 Program.

32 (b) The payment of medicare taxes to the State Agency
33 shall be made in the same manner and under the same

1 conditions as are set forth in Section 21-109 for payment of
2 Social Security contributions, except that the State Agency
3 may designate a retirement system to assume responsibility to
4 the State Agency for the compiling of wage data, the
5 collection of medicare taxes, and the timely reporting and
6 payment of such items for specified persons under mandatory
7 or optional medicare coverage, regardless of whether such
8 retirement system has entered into a coverage agreement for
9 Social Security coverage pursuant to Section 21-105.

10 (c) The penalty and audit provisions of Sections 21-112,
11 21-113 and 21-114 shall apply to the failure or refusal to
12 make timely and correct payments of medicare taxes or reports
13 of wages in accordance with State Agency regulations.

14 (Source: P.A. 84-1472.)

15 Section 10. The School Code is amended by changing
16 Sections 2-3.77, 10-22.31, 10-22.44, 11A-15, 17-2, 17-2.2c,
17 17-2.11, 17-2C, 17-3, 17-3.2, 17-3.4, 17-7, 17-8, 17-9,
18 17-11, 17-12, 17-16, 19-30, 19-31, 20-1, 20-2, 20-3, 20-4,
19 20-5, 20-6, 20-7, 35-5, 35-7, and 35-25, by changing the
20 heading of Article 20, and by adding Sections 17-1.10,
21 17-1.15, and 20-10 as follows:

22 (105 ILCS 5/2-3.77) (from Ch. 122, par. 2-3.77)

23 Sec. 2-3.77. Temporary relocation expenses.

24 (a) The State Board of Education may distribute loan or
25 grant moneys appropriated for temporary relocation expenses
26 incurred by school districts as a result of fires,
27 earthquakes, tornados, or other natural or man-made disasters
28 which destroy school buildings, or as a result of the
29 condemnation of a school building under Section 3-14.22. The
30 State Board of Education shall by rule prescribe those
31 expenses which qualify as temporary relocation expenses and
32 the manner of determining and reporting the same, provided

1 that such expenses shall be deemed to include amounts
2 reasonably required to be expended for the lease, rental, and
3 renovation of educational facilities and for additional
4 transportation and other expenses directly associated with
5 the temporary relocation and housing of the normal
6 operations, activities, and affairs of a school district.

7 (b) Except as provided in subsection (c), no moneys
8 appropriated to the State Board of Education for purposes of
9 distribution in accordance with the provisions of this
10 Section shall be distributed to any school district unless
11 the school board of such district, as an express condition of
12 any such distribution, agrees ~~to levy the tax provided for by~~
13 ~~Section 17-2.2e at the maximum rate permitted thereunder--and~~
14 to pay to the State of Illinois for deposit in the Temporary
15 Relocation Expenses Revolving Grant Fund ~~(i) all proceeds--of~~
16 ~~such--tax--attributable--to--the--first--year--and--succeeding--years~~
17 ~~for--which--the--tax--is--levied--after--moneys--appropriated--for~~
18 ~~purposes--of--this--Section--have--been--distributed--to--the--school~~
19 ~~district,--and--(ii)~~ all insurance proceeds which become
20 payable to the district under those provisions of any
21 contract or policy of insurance which provide reimbursement
22 for or other coverage against loss with respect to any
23 temporary relocation expenses of the school district;
24 provided, that the aggregate ~~--of--any--tax--and~~ insurance
25 proceeds paid by the school district to the State pursuant to
26 this Section shall not exceed in amount the moneys
27 distributed to the school district pursuant to this Section.

28 (c) The State Board of Education may, from
29 appropriations made for this purpose from the Temporary
30 Relocation Expenses Revolving Grant Fund, make grants that do
31 not require repayment to school districts that qualify for
32 temporary relocation assistance under this Section to the
33 extent that the amount of temporary relocation expenses
34 incurred by a district exceeds the amount that the district

1 is able to repay to the State through insurance proceeds and
2 ~~the-tax-levy-authorized-in-Section-17-2-2e.~~

3 (d) The Temporary Relocation Expenses Revolving Grant
4 Fund is hereby established as a special fund within the State
5 treasury. Appropriations and amounts that school districts
6 repay to the State under subsection (b) of this Section shall
7 be deposited into that Fund. If the balance in that Fund
8 exceeds \$3,000,000, the excess shall be transferred into the
9 General Revenue Fund.

10 (e) The State Board of Education shall promulgate such
11 rules and regulations, not inconsistent with the provisions
12 of this Section, as are necessary to provide for the
13 distribution of loan and grant moneys and for the repayment
14 of loan moneys distributed pursuant to this Section.

15 (Source: P.A. 90-464, eff. 8-17-97.)

16 (105 ILCS 5/10-22.31) (from Ch. 122, par. 10-22.31)

17 Sec. 10-22.31. Special education.

18 (a) To enter into joint agreements with other school
19 boards to provide the needed special educational facilities
20 and to employ a director and other professional workers as
21 defined in Section 14-1.10 and to establish facilities as
22 defined in Section 14-1.08 for the types of children
23 described in Sections 14-1.02 through 14-1.07. The director
24 (who may be employed under a multi-year contract as provided
25 in subsection (c) of this Section) and other professional
26 workers may be employed by one district, which shall be
27 reimbursed on a mutually agreed basis by other districts that
28 are parties to the joint agreement. Such agreements may
29 provide that one district may supply professional workers for
30 a joint program conducted in another district. Such
31 agreement shall provide that any full-time school
32 psychologist who is employed by a joint agreement program and
33 spends over 50% of his or her time in one school district

1 shall not be required to work a different teaching schedule
2 than the other school psychologists in that district. Such
3 agreement shall include, but not be limited to, provisions
4 for administration, staff, programs, financing, housing,
5 transportation, an advisory body, and the withdrawal of
6 districts from the joint agreement. Except as otherwise
7 provided in Section 10-22.31.1, the withdrawal of districts
8 from the joint agreement shall be by petition to the regional
9 board of school trustees. Such agreement may be amended at
10 any time as provided in the joint agreement or, if the joint
11 agreement does not so provide, then such agreement may be
12 amended at any time upon the adoption of concurring
13 resolutions by the school boards of all member districts. A
14 fully executed copy of any such agreement or amendment
15 entered into on or after January 1, 1989 shall be filed with
16 the State Board of Education. Such petitions for withdrawal
17 shall be made to the regional board of school trustees of all
18 counties having jurisdiction over one or more of the
19 districts in the joint agreement. Upon receipt of a petition
20 for withdrawal, the regional boards of school trustees having
21 jurisdiction over the cooperating districts shall publish
22 notice of and conduct a joint hearing on the issue as
23 provided in Section 7-6. No such petition may be considered,
24 however, unless in compliance with Section 7-8. If approved
25 by a 2/3 vote of all trustees of those regional boards, at a
26 joint meeting, the withdrawal takes effect as provided in
27 Section 7-9 of this Act.

28 (b) To either (1) designate an administrative district
29 to act as fiscal and legal agent for the districts that are
30 parties to the joint agreement, or (2) designate a governing
31 board composed of one member of the school board of each
32 cooperating district and designated by such boards to act in
33 accordance with the joint agreement. No such governing board
34 may levy taxes and no such governing board may incur any

1 indebtedness except within an annual budget for the joint
2 agreement approved by the governing board and by the boards
3 of at least a majority of the cooperating school districts or
4 a number of districts greater than a majority if required by
5 the joint agreement. The governing board may appoint an
6 executive board of at least 7 members to administer the joint
7 agreement in accordance with its terms. However, if 7 or more
8 school districts are parties to a joint agreement that does
9 not have an administrative district: (i) at least a majority
10 of the members appointed by the governing board to the
11 executive board shall be members of the school boards of the
12 cooperating districts; or (ii) if the governing board wishes
13 to appoint members who are not school board members, they
14 shall be superintendents from the cooperating districts.

15 (c) To employ a director of a joint agreement program
16 under a multi-year contract. No such contract can be offered
17 or accepted for less than or more than 3 years, except for a
18 person serving as a director of a special education joint
19 agreement for the first time in Illinois. In such a case,
20 the initial contract shall be for a 2 year period. Such
21 contract may be discontinued at any time by mutual agreement
22 of the contracting parties, or may be extended for an
23 additional 3 years at the end of any year.

24 The contract year is July 1 through the following June
25 30th, unless the contract specifically provides otherwise.
26 Notice of intent not to renew a contract when given by a
27 controlling board or administrative district must be in
28 writing stating the specific reason therefor. Notice of
29 intent not to renew the contract must be given by the
30 controlling board or the administrative district at least 90
31 days before the contract expires. Failure to do so will
32 automatically extend the contract for one additional year.

33 By accepting the terms of the multi-year contract, the
34 director of a special education joint agreement waives all

1 rights granted under Sections 24-11 through 24-16 for the
2 duration of his or her employment as a director of a special
3 education joint agreement.

4 (d) To designate a district that is a party to the joint
5 agreement as the issuer of bonds or notes for the purposes
6 and in the manner provided in this Section. It is not
7 necessary for such district to also be the administrative
8 district for the joint agreement, nor is it necessary for the
9 same district to be designated as the issuer of all series of
10 bonds or notes issued hereunder. Any district so designated
11 may, from time to time, borrow money and, in evidence of its
12 obligation to repay the borrowing, issue its negotiable bonds
13 or notes for the purpose of acquiring, constructing,
14 altering, repairing, enlarging and equipping any building or
15 portion thereof, together with any land or interest therein,
16 necessary to provide special educational facilities and
17 services as defined in Section 14-1.08. Title in and to any
18 such facilities shall be held in accordance with the joint
19 agreement.

20 Any such bonds or notes shall be authorized by a
21 resolution of the board of education of the issuing district.
22 The resolution may contain such covenants as may be deemed
23 necessary or advisable by the district to assure the payment
24 of the bonds or notes. The resolution shall be effective
25 immediately upon its adoption.

26 Prior to the issuance of such bonds or notes, each school
27 district that is a party to the joint agreement shall agree,
28 whether by amendment to the joint agreement or by resolution
29 of the board of education, to be jointly and severally liable
30 for the payment of the bonds and notes. The bonds or notes
31 shall be payable solely and only from the payments made
32 pursuant to such agreement.

33 Neither the bonds or notes nor the obligation to pay the
34 bonds or notes under any joint agreement shall constitute an

1 indebtedness of any district, including the issuing district,
2 within the meaning of any constitutional or statutory
3 limitation.

4 As long as any bonds or notes are outstanding and unpaid,
5 the agreement by a district to pay the bonds and notes shall
6 be irrevocable notwithstanding the district's withdrawal from
7 membership in the joint special education program.

8 (e) If a district whose employees are on strike was,
9 prior to the strike, sending students with disabilities to
10 special educational facilities and services in another
11 district or cooperative, the district affected by the strike
12 shall continue to send such students during the strike and
13 shall be eligible to receive appropriate State reimbursement.

14 (f) With respect to those joint agreements that have a
15 governing board composed of one member of the school board of
16 each cooperating district and designated by those boards to
17 act in accordance with the joint agreement, the governing
18 board shall have, in addition to its other powers under this
19 Section, the authority to issue bonds or notes for the
20 purposes and in the manner provided in this subsection. The
21 governing board of the joint agreement may from time to time
22 borrow money and, in evidence of its obligation to repay the
23 borrowing, issue its negotiable bonds or notes for the
24 purpose of acquiring, constructing, altering, repairing,
25 enlarging and equipping any building or portion thereof,
26 together with any land or interest therein, necessary to
27 provide special educational facilities and services as
28 defined in Section 14-1.08 and including also facilities for
29 activities of administration and educational support
30 personnel employees. Title in and to any such facilities
31 shall be held in accordance with the joint agreement.

32 Any such bonds or notes shall be authorized by a
33 resolution of the governing board. The resolution may
34 contain such covenants as may be deemed necessary or

1 advisable by the governing board to assure the payment of the
2 bonds or notes and interest accruing thereon. The resolution
3 shall be effective immediately upon its adoption.

4 Each school district that is a party to the joint
5 agreement shall be automatically liable, by virtue of its
6 membership in the joint agreement, for its proportionate
7 share of the principal amount of the bonds and notes plus
8 interest accruing thereon, as provided in the resolution.
9 Subject to the joint and several liability hereinafter
10 provided for, the resolution may provide for different
11 payment schedules for different districts except that the
12 aggregate amount of scheduled payments for each district
13 shall be equal to its proportionate share of the debt service
14 in the bonds or notes based upon the fraction that its
15 equalized assessed valuation bears to the total equalized
16 assessed valuation of all the district members of the joint
17 agreement as adjusted in the manner hereinafter provided. In
18 computing that fraction the most recent available equalized
19 assessed valuation at the time of the issuance of the bonds
20 and notes shall be used, and the equalized assessed valuation
21 of any district maintaining grades K to 12 shall be doubled
22 in both the numerator and denominator of the fraction used
23 for all of the districts that are members of the joint
24 agreement. In case of default in payment by any member, each
25 school district that is a party to the joint agreement shall
26 automatically be jointly and severally liable for the amount
27 of any deficiency. The bonds or notes and interest thereon
28 shall be payable solely and only from the funds made
29 available pursuant to the procedures set forth in this
30 subsection. No project authorized under this subsection may
31 require an annual contribution for bond payments from any
32 member district in excess of 0.15% of the value of taxable
33 property as equalized or assessed by the Department of
34 Revenue in the case of districts maintaining grades K-8 or

1 9-12 and 0.30% of the value of taxable property as equalized
 2 or assessed by the Department of Revenue in the case of
 3 districts maintaining grades K-12. This limitation on taxing
 4 authority is expressly applicable to taxing authority
 5 provided under Section 17-9 and other applicable Sections of
 6 this Act. Nothing contained in this subsection shall be
 7 construed as an exception to the property tax limitations
 8 contained in Section 17-2~~7~~--17-2.2a~~7~~--17-5~~7~~ or any other
 9 applicable Section of this Code Act.

10 Neither the bonds or notes nor the obligation to pay the
 11 bonds or notes under any joint agreement shall constitute an
 12 indebtedness of any district within the meaning of any
 13 constitutional or statutory limitation.

14 As long as any bonds or notes are outstanding and unpaid,
 15 the obligation of a district to pay its proportionate share
 16 of the principal of and interest on the bonds and notes as
 17 required in this Section shall be a general obligation of the
 18 district payable from any and all sources of revenue
 19 designated for that purpose by the board of education of the
 20 district and shall be irrevocable notwithstanding the
 21 district's withdrawal from membership in the joint special
 22 education program.

23 (Source: P.A. 89-397, eff. 8-20-95; 89-613, eff. 8-9-96;
 24 89-626, eff. 8-9-96; 90-103, eff. 7-11-97; 90-515, eff.
 25 8-22-97; 90-637, eff. 7-24-98; 90-655, eff. 7-30-98.)

26 (105 ILCS 5/10-22.44) (from Ch. 122, par. 10-22.44)
 27 Sec. 10-22.44. To transfer the interest earned from any
 28 moneys of the district in the respective fund of the district
 29 that is most in need of such interest income, as determined
 30 by the board. This Section does not apply to any interest
 31 earned which has been earmarked or restricted by the board
 32 for a designated purpose. This Section does not apply to any
 33 interest earned on any funds for purposes of Illinois

1 Municipal Retirement under the Pension Code, Tort Immunity
 2 under the Local Governmental and Governmental Employees Tort
 3 Immunity Act, and Fire Prevention, Safety, Energy
 4 Conservation and School Security Purposes under Section
 5 17-2.11, ~~and Capital Improvements under Section 17-2.3.~~
 6 Interest earned on these exempted funds shall be used only
 7 for the purposes authorized for the respective exempted funds
 8 from which the interest earnings were derived.

9 (Source: P.A. 87-984.)

10 (105 ILCS 5/11A-15) (from Ch. 122, par. 11A-15)

11 Sec. 11A-15. Joint agreement vocational education
 12 program. Whenever a community unit school district is
 13 established under the provisions of this Act and more than
 14 50% of the territory of such community unit school district
 15 is territory which immediately prior to its inclusion in such
 16 community unit school district was included in a high school
 17 district or districts which were signatories under the same
 18 joint agreement vocational educational project, pursuant to
 19 the provisions of this Act, then any such community unit
 20 school district shall upon its establishment be deemed to be
 21 a member and signatory to any such joint agreement ~~and shall~~
 22 ~~also have the right to continue to extend any previous~~
 23 ~~authority to levy a tax under Section 17-2.4.~~ In those
 24 instances, however, where more than 50% of the territory of
 25 any community unit school district was not immediately prior
 26 to its establishment included within the territory of any
 27 such high school district which was a signatory to the same
 28 joint agreement vocational educational program, then any such
 29 community unit school district shall not be deemed upon its
 30 establishment to be a signatory to any such joint agreement
 31 ~~nor shall such community unit school district be deemed to~~
 32 ~~have the special tax levy rights under Section 17-2.4 of this~~
 33 Act. Nothing herein shall be deemed to forbid such community

1 unit school district from subsequently joining any such joint
 2 agreement vocational education program ~~and-to-thereafter-levy~~
 3 ~~a-tax-under-Section-17-2.4--of--this--Act--by--following--the~~
 4 ~~provisions--of-such-Section.~~ In the event any such community
 5 unit school district should subsequently join any such joint
 6 agreement vocational education program, it shall be entitled
 7 to a fair credit, as computed by the State Board of
 8 Education, for any capital contributions previously made to
 9 such joint agreement vocational education program from taxes
 10 levied against the assessed valuation of property situated in
 11 any part of the territory included within any such community
 12 unit school district.

13 (Source: P.A. 83-686.)

14 (105 ILCS 5/17-1.10 new)

15 Section 17-1.10. References to educational purpose tax,
 16 operations and maintenance purposes tax, or transportation
 17 purposes tax. For tax years 2003 and thereafter, if involving
 18 a school district having a population of less than 500,000
 19 inhabitants, references to a school district's educational
 20 purposes tax, operations and maintenance purposes tax, or
 21 transportation purposes tax under this Code or any other law
 22 of this State shall be deemed to refer to that district's
 23 general educational purposes tax.

24 (105 ILCS 5/17-1.15 new)

25 Sec. 17-1.15. References to educational fund. If
 26 involving a school district having a population of less than
 27 500,000 inhabitants, references to a school district's
 28 educational fund under this Code or any other law of this
 29 State shall be deemed to refer to that district's general
 30 educational fund.

31 (105 ILCS 5/17-2) (from Ch. 122, par. 17-2)

1 Sec. 17-2. Tax levies; purposes; rates. Except as
 2 otherwise provided in Articles 12 and 13 of this Act, the
 3 following maximum rates shall apply to all taxes levied after
 4 the effective date of this amendatory Act of the 93rd General
 5 Assembly August-10, 1965, in districts having a population of
 6 less than 500,000 inhabitants, including those districts
 7 organized under Article 11 of the School Code. The school
 8 board of any district having a population of less than
 9 500,000 inhabitants may levy a tax annually, at not to exceed
 10 the maximum rates and for the specified purposes, upon all
 11 the taxable property of the district at the value, as
 12 equalized or assessed by the Department of Revenue as
 13 follows:

14 (1) Districts maintaining only grades 1 through 8,
 15 1.36% for general educational purposes.

16 (2) Districts maintaining only grades 9 through 12,
 17 1.36% for general educational purposes.

18 (3) Districts maintaining grades kindergarten
 19 through 12, 2.63% for general educational purposes.

20 ~~(1) -- districts -- maintaining only grades 1 through 8,~~
 21 ~~.92% for educational purposes and .25% for operations and~~
 22 ~~maintenance purposes;~~

23 ~~(2) -- districts maintaining only grades 9 through 12,~~
 24 ~~.92% for educational purposes and .25% for operations and~~
 25 ~~maintenance purposes;~~

26 ~~(3) -- districts -- maintaining -- grades -- 1 -- through -- 12,~~
 27 ~~1.63% for the 1985-86 school year, 1.68% for the -- 1986-87~~
 28 ~~school -- year, 1.75% for the 1987-88 school year and 1.84%~~
 29 ~~for -- the -- 1988-89 -- school -- year -- and -- thereafter -- for~~
 30 ~~educational -- purposes -- and -- .405% -- for the 1989-90 school~~
 31 ~~year, .435% for the 1990-91 school year, .465% -- for -- the~~
 32 ~~1991-92 school year, and .50% for the 1992-93 school year~~
 33 ~~and thereafter for operations and maintenance purposes;~~

34 ~~(4) -- all -- districts, -- 0.75% -- for capital improvement~~

1 purposes (which is in addition to the levy for operations
 2 and maintenance purposes), which tax is to be levied,
 3 accumulated for not more than 6 years, and spent for
 4 capital improvement purposes (including but not limited
 5 to the construction of a new school building or buildings
 6 or the purchase of school grounds on which any new school
 7 building is to be constructed or located, or both) only
 8 in accordance with Section 17-2.3 of this Act;

9 (5) districts maintaining only grades 1 through 8,
 10 .12% for transportation purposes, provided that districts
 11 maintaining only grades kindergarten through 8 which have
 12 an enrollment of at least 2600 students may levy, subject
 13 to Section 17-2.2, at not to exceed a maximum rate of
 14 .20% for transportation purposes for any school year in
 15 which the number of students requiring transportation in
 16 the district exceeds by at least 2% the number of
 17 students requiring transportation in the district during
 18 the preceding school year, as verified in the district's
 19 claim for pupil transportation and reimbursement and as
 20 certified by the State Board of Education to the county
 21 clerk of the county in which such district is located not
 22 later than November 15 following the submission of such
 23 claim; districts maintaining only grades 9 through 12,
 24 .12% for transportation purposes; and districts
 25 maintaining grades 1 through 12, .14% for the 1985-86
 26 school year, .16% for the 1986-87 school year, .18% for
 27 the 1987-88 school year and .20% for the 1988-89 school
 28 year and thereafter, for transportation purposes;

29 (6) districts providing summer classes, .15% for
 30 educational purposes, subject to Section 17-2.1 of this
 31 Act.

32 Whenever any special charter school district operating
 33 grades 1 through 12, has organized or shall organize under
 34 the general school law, the district so organized may

1 continue to levy taxes at not to exceed the rate at which
 2 taxes were last actually extended by the special charter
 3 district, except that if such rate at which taxes were last
 4 actually extended by such special charter district was less
 5 than the maximum rate for districts maintaining grades 1
 6 through 12 authorized under this Section, such special
 7 charter district nevertheless may levy taxes at a rate not to
 8 exceed the maximum rate for districts maintaining grades 1
 9 through 12 authorized under this Section, and except that if
 10 any such district maintains only grades 1 through 8, the
 11 board may levy, for general educational purposes, at a rate
 12 not to exceed the maximum rate for elementary districts
 13 authorized under this Section.

14 Whenever 2 or more school districts reorganize pursuant
 15 to Article 11A or 11B of this Code into a district
 16 maintaining grades kindergarten through 12, the newly formed
 17 district may levy a tax annually, for general educational
 18 purposes, at a rate not to exceed 2.67% upon all the taxable
 19 property of the district at the value as equalized or
 20 assessed by the Department of Revenue.

21 Maximum rates before or after established in excess of
 22 those prescribed shall not be affected by the amendatory Act
 23 of 1965.

24 (Source: P.A. 87-984; 87-1023; 88-45.)

25 (105 ILCS 5/17-2.2c) (from Ch. 122, par. 17-2.2c)

26 Sec. 17-2.2c. Tax for leasing educational facilities or
 27 computer technology or both, ~~and for temporary relocation~~
 28 ~~expense purposes~~. The school board of any district, by
 29 proper resolution, may levy an annual tax, in addition to any
 30 other taxes and not subject to the limitations specified
 31 elsewhere in this Article, not to exceed .05% upon the value
 32 of the taxable property as equalized or assessed by the
 33 Department of Revenue, for the purpose of leasing educational

1 facilities or computer technology or both, and, in order to
2 repay the State all moneys distributed to it for temporary
3 relocation expenses of the district, may levy an annual tax
4 not to exceed .05% upon the value of the taxable property as
5 equalized or assessed by the Department of Revenue for a
6 period not to exceed 7 years for the purpose of providing for
7 the repayment of moneys distributed for temporary relocation
8 expenses of the school district pursuant to Section 2-3.77.

9 Whenever 2 or more school districts reorganize pursuant
10 to Article 11A or 11B of this Code into a district
11 maintaining grades kindergarten through 12, the newly formed
12 district may levy a tax annually, for leasing purposes, at a
13 rate not to exceed 0.10% upon all the taxable property of the
14 district at the value as equalized or assessed by the
15 Department of Revenue.

16 The tax rate limit specified by this Section with respect
17 to an annual tax levied for the purpose of leasing
18 educational facilities or computer technology or both may be
19 increased to .10% upon the approval of a proposition to
20 effect such increase by a majority of the electors voting on
21 that proposition at a regular scheduled election. Such
22 proposition may be initiated by resolution of the school
23 board and shall be certified by the secretary to the proper
24 election authorities for submission in accordance with the
25 general election law.

26 The district is authorized to pledge any tax levied
27 pursuant to this Section for the purpose of leasing
28 educational facilities or computer technology or both to
29 secure the payment of any lease, lease-purchase agreement, or
30 installment purchase agreement entered into by the district
31 for such purpose.

32 For the purposes of this Section, "leasing of educational
33 facilities or computer technology or both" includes any
34 payment with respect to a lease, lease-purchase agreement, or

1 installment purchase agreement to acquire or use buildings,
2 rooms, grounds, and appurtenances to be used by the district
3 for the use of schools or for school administration purposes
4 and all equipment, fixtures, renovations, and improvements to
5 existing facilities of the district necessary to accommodate
6 computers, as well as computer hardware and software.

7 Any school district may abolish or abate its fund for
8 leasing educational facilities or computer technology or both
9 ~~and--for--temporary--relocation--expense--purposes~~ upon the
10 adoption of a resolution so providing and upon a
11 determination by the school board that the moneys in the fund
12 are no longer needed for leasing educational facilities or
13 computer technology or both ~~or--for--temporary--relocation~~
14 ~~expense--purposes~~. The resolution shall direct the transfer
15 of any balance in the fund to another school district fund or
16 funds immediately upon the resolution taking effect.
17 Thereafter, any outstanding taxes of the school district
18 levied pursuant to this Section shall be collected and paid
19 into the fund or funds as directed by the school board.
20 Nothing in this Section shall prevent a school district that
21 has abolished or abated the fund from again creating a fund
22 for leasing educational facilities ~~and--for--temporary~~
23 ~~relocation--expense~~ purposes in the manner provided in this
24 Section.

25 (Source: P.A. 89-106, eff. 7-7-95; 90-97, eff. 7-11-97;
26 90-464, eff. 8-17-97; 90-655, eff. 7-30-98.)

27 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

28 Sec. 17-2.11. School board power to levy a tax or to
29 borrow money and issue bonds for fire prevention, safety,
30 energy conservation, disabled accessibility, school security,
31 and specified repair purposes. Whenever, as a result of any
32 lawful order of any agency, other than a school board, having
33 authority to enforce any school building code applicable to

1 any facility that houses students, or any law or regulation
2 for the protection and safety of the environment, pursuant to
3 the Environmental Protection Act, any school district having
4 a population of less than 500,000 inhabitants is required to
5 alter or reconstruct any school building or permanent, fixed
6 equipment; or whenever any such district determines that it
7 is necessary for energy conservation purposes that any school
8 building or permanent, fixed equipment should be altered or
9 reconstructed and that such alterations or reconstruction
10 will be made with funds not necessary for the completion of
11 approved and recommended projects contained in any safety
12 survey report or amendments thereto authorized by Section
13 2-3.12 of this Act; or whenever any such district determines
14 that it is necessary for disabled accessibility purposes and
15 to comply with the school building code that any school
16 building or equipment should be altered or reconstructed and
17 that such alterations or reconstruction will be made with
18 funds not necessary for the completion of approved and
19 recommended projects contained in any safety survey report or
20 amendments thereto authorized under Section 2-3.12 of this
21 Act; or whenever any such district determines that it is
22 necessary for school security purposes and the related
23 protection and safety of pupils and school personnel that any
24 school building or property should be altered or
25 reconstructed or that security systems and equipment
26 (including but not limited to intercom, early detection and
27 warning, access control and television monitoring systems)
28 should be purchased and installed, and that such alterations,
29 reconstruction or purchase and installation of equipment will
30 be made with funds not necessary for the completion of
31 approved and recommended projects contained in any safety
32 survey report or amendment thereto authorized by Section
33 2-3.12 of this Act and will deter and prevent unauthorized
34 entry or activities upon school property by unknown or

1 dangerous persons, assure early detection and advance warning
2 of any such actual or attempted unauthorized entry or
3 activities and help assure the continued safety of pupils and
4 school staff if any such unauthorized entry or activity is
5 attempted or occurs; or if a school district does not need
6 funds for other fire prevention and safety projects,
7 including the completion of approved and recommended projects
8 contained in any safety survey report or amendments thereto
9 authorized by Section 2-3.12 of this Act, and it is
10 determined after a public hearing (which is preceded by at
11 least one published notice (i) occurring at least 7 days
12 prior to the hearing in a newspaper of general circulation
13 within the school district and (ii) setting forth the time,
14 date, place, and general subject matter of the hearing) that
15 there is a substantial, immediate, and otherwise unavoidable
16 threat to the health, safety, or welfare of pupils due to
17 disrepair of school sidewalks, playgrounds, parking lots, or
18 school bus turnarounds and repairs must be made: then in any
19 such event, such district may, by proper resolution, levy a
20 tax for the purpose of making such alteration or
21 reconstruction, based on a survey report by an architect or
22 engineer licensed in the State of Illinois, upon all the
23 taxable property of the district at the value as assessed by
24 the Department of Revenue at a rate not to exceed .05% per
25 year for a period sufficient to finance such alterations,
26 repairs, or reconstruction, upon the following conditions:

27 (a) When there are not sufficient funds available
28 in either the operations and maintenance fund of the
29 district or the fire prevention and safety fund of the
30 district as determined by the district on the basis of
31 regulations adopted by the State Board of Education to
32 make such alterations, repairs, or reconstruction, or to
33 purchase and install such permanent fixed equipment so
34 ordered or determined as necessary. Appropriate school

1 district records shall be made available to the State
2 Superintendent of Education upon request to confirm such
3 insufficiency.

4 (b) When a certified estimate of an architect or
5 engineer licensed in the State of Illinois stating the
6 estimated amount necessary to make the alterations or
7 repairs, or to purchase and install such equipment so
8 ordered has been secured by the district, and the
9 estimate has been approved by the regional superintendent
10 of schools, having jurisdiction of the district, and the
11 State Superintendent of Education. Approval shall not be
12 granted for any work that has already started without the
13 prior express authorization of the State Superintendent
14 of Education. If such estimate is not approved or denied
15 approval by the regional superintendent of schools within
16 3 months after the date on which it is submitted to him
17 or her, the school board of the district may submit such
18 estimate directly to the State Superintendent of
19 Education for approval or denial.

20 Whenever 2 or more school districts reorganize pursuant
21 to Article 11A or 11B of this Code into a district
22 maintaining grades kindergarten through 12, the newly formed
23 district may levy a tax annually, for fire prevention,
24 safety, energy conservation, disabled accessibility, school
25 security, and specified repair purposes, at a rate not to
26 exceed 0.10% upon all the taxable property of the district at
27 the value as equalized or assessed by the Department of
28 Revenue.

29 For purposes of this Section a school district may
30 replace a school building or build additions to replace
31 portions of a building when it is determined that the
32 effectuation of the recommendations for the existing building
33 will cost more than the replacement costs. Such
34 determination shall be based on a comparison of estimated

1 costs made by an architect or engineer licensed in the State
2 of Illinois. The new building or addition shall be
3 equivalent in area (square feet) and comparable in purpose
4 and grades served and may be on the same site or another
5 site. Such replacement may only be done upon order of the
6 regional superintendent of schools and the approval of the
7 State Superintendent of Education.

8 The filing of a certified copy of the resolution levying
9 the tax when accompanied by the certificates of the regional
10 superintendent of schools and State Superintendent of
11 Education shall be the authority of the county clerk to
12 extend such tax.

13 The county clerk of the county in which any school
14 district levying a tax under the authority of this Section is
15 located, in reducing raised levies, shall not consider any
16 such tax as a part of the general levy for school purposes
17 and shall not include the same in the limitation of any other
18 tax rate which may be extended.

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

22 The tax rate limit specified in this Section may be
23 increased to .10% upon the approval of a proposition to
24 effect such increase by a majority of the electors voting on
25 that proposition at a regular scheduled election. Such
26 proposition may be initiated by resolution of the school
27 board and shall be certified by the secretary to the proper
28 election authorities for submission in accordance with the
29 general election law.

30 When taxes are levied by any school district for fire
31 prevention, safety, energy conservation, and school security
32 purposes as specified in this Section, and the purposes for
33 which the taxes have been levied are accomplished and paid in
34 full, and there remain funds on hand in the Fire Prevention

1 and Safety Fund from the proceeds of the taxes levied,
 2 including interest earnings thereon, the school board by
 3 resolution shall use such excess and other board restricted
 4 funds excluding bond proceeds and earnings from such proceeds
 5 ~~{1}~~ for other authorized fire prevention, safety, energy
 6 conservation, and school security purposes ~~or--(2)---for~~
 7 ~~transfer--to--the--Operations--and--Maintenance--Fund--for--the~~
 8 ~~purpose--of--abating--an--equal--amount--of--operations---and~~
 9 ~~maintenance--purposes--taxes.--If--any--transfer--is--made--to--the~~
 10 ~~Operation--and--Maintenance--Fund,--the--secretary--of--the--school~~
 11 ~~board--shall--within--30--days--notify--the--county--clerk--of--the~~
 12 ~~amount--of--that--transfer--and--direct--the--clerk--to--abate--the~~
 13 ~~taxes--to--be--extended--for--the--purposes--of--operations--and~~
 14 ~~maintenance--authorized--under--Section--17-2--of--this--Act--by--an~~
 15 ~~amount--equal--to--such--transfer.~~

16 If the proceeds from the tax levy authorized by this
 17 Section are insufficient to complete the work approved under
 18 this Section, the school board is authorized to sell bonds
 19 without referendum under the provisions of this Section in an
 20 amount that, when added to the proceeds of the tax levy
 21 authorized by this Section, will allow completion of the
 22 approved work.

23 Such bonds shall bear interest at a rate not to exceed
 24 the maximum rate authorized by law at the time of the making
 25 of the contract, shall mature within 20 years from date, and
 26 shall be signed by the president of the school board and the
 27 treasurer of the school district.

28 In order to authorize and issue such bonds, the school
 29 board shall adopt a resolution fixing the amount of bonds,
 30 the date thereof, the maturities thereof, rates of interest
 31 thereof, place of payment and denomination, which shall be in
 32 denominations of not less than \$100 and not more than \$5,000,
 33 and provide for the levy and collection of a direct annual
 34 tax upon all the taxable property in the school district

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

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

16 This Section is cumulative and constitutes complete
17 authority for the issuance of bonds as provided in this
18 Section notwithstanding any other statute or law to the
19 contrary.

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

1 Acts.

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

8 Whenever any tax is levied or bonds issued for fire
9 prevention, safety, energy conservation, and school security
10 purposes, such proceeds shall be deposited and accounted for
11 separately within the Fire Prevention and Safety Fund.

12 (Source: P.A. 88-251; 88-508; 88-628, eff. 9-9-94; 88-670,
13 eff. 12-2-94; 89-235, eff. 8-4-95; 89-397, eff. 8-20-95.)

14 (105 ILCS 5/17-2C)

15 Sec. 17-2C. Transfer from Restricted Uses Tort-Immunity
16 Fund by financially distressed school districts. The school
17 board of any school district that is certified under Section
18 19-1.5 as a financially distressed school district may by
19 resolution transfer from the Restricted Uses Tort-Immunity
20 Fund to any other school district fund an amount of money not
21 to exceed the lesser of \$2,500,000 or 0.6% of the value of
22 the taxable property within the district, provided the amount
23 transferred is not then required for the payment of any
24 liabilities created by a settlement or a tort judgement,
25 defense costs, or for the payment of any liabilities under
26 the Unemployment Insurance Act, Workers' Compensation Act,
27 Workers' Occupational Diseases Act, or risk care management
28 programs.

29 (Source: P.A. 91-357, eff. 7-29-99.)

30 (105 ILCS 5/17-3) (from Ch. 122, par. 17-3)

31 Sec. 17-3. Additional levies-Submission to voters. The
32 school board in any district having a population of less than

1 500,000 inhabitants may, by proper resolution, cause a
 2 proposition to increase, for a limited period of not less
 3 than 3 nor more than 10 years or for an unlimited period, the
 4 annual tax rate for general educational purposes to be
 5 submitted to the voters of such district at a regular
 6 scheduled election as follows:

7 (1) in districts maintaining grades 1 through 8, or
 8 grades 9 through 12, the maximum rate for educational
 9 purposes shall not exceed 5.10% 3.5% of the value as
 10 equalized or assessed by the Department of Revenue;

11 (2) in districts maintaining grades kindergarten 1
 12 through 12 the maximum rate for general educational
 13 purposes shall not exceed 6.45% 4.00%, ~~except that if a~~
 14 ~~single elementary district and a secondary district~~
 15 ~~having boundaries that are coterminous on the effective~~
 16 ~~date of this amendatory Act form a community unit~~
 17 ~~district under Section 11-6, then the maximum rate for~~
 18 ~~education purposes for such district shall not exceed~~
 19 ~~6.00% of the value as equalized or assessed by the~~
 20 ~~Department of Revenue.~~

21 ~~If the resolution of the school board seeks to increase~~
 22 ~~the annual tax rate for educational purposes for a limited~~
 23 ~~period of not less than 3 nor more than 10 years, the~~
 24 ~~proposition shall so state and shall identify the years for~~
 25 ~~which the tax increase is sought.~~

26 ~~If a majority of the votes cast on the proposition is in~~
 27 ~~favor thereof at an election for which the election~~
 28 ~~authorities have given notice either (i) in accordance with~~
 29 ~~Section 12-5 of the Election Code or (ii) by publication of a~~
 30 ~~true and legible copy of the specimen ballot label containing~~
 31 ~~the proposition in the form in which it appeared or will~~
 32 ~~appear on the official ballot label on the day of the~~
 33 ~~election at least 5 days before the day of the election in at~~
 34 ~~least one newspaper published in and having a general~~

1 circulation-in-the-district, the-school-board-may-thereafter,
 2 until-such-authority-is-revoked-in-like-manner, levy-annually
 3 the-tax-so-authorized; provided-that-if--the--proposition--as
 4 approved--limits--the--increase-in-the-annual-tax-rate-of-the
 5 district-for-educational-purposes-to-a--period--of--not--less
 6 than--3-nor-more-than-10-years, the-district-may, unless-such
 7 authority-is-sooner-revoked-in-like-manner, levy-annually-the
 8 tax-so-authorized-for-the-limited-number-of-years-approved-by
 9 a-majority-of--the--votes--cast--on--the--proposition.---Upon
 10 expiration--of--that--limited--period,--the-rate-at-which-the
 11 district-may-annually-levy-its-tax-for--educational--purposes
 12 shall-be-the-rate-provided-under-Section-17-2, or-the-rate-at
 13 which--the--district--last--levied--its--tax--for-educational
 14 purposes-prior-to-approval-of-the-proposition-authorizing-the
 15 levy-of-that-tax-at-an-increased-rate, whichever-is-greater.

16 The-school-board-shall-certify--the--proposition--to--the
 17 proper--election--authorities--in-accordance-with-the-general
 18 election-law.

19 The-provisions-of-this-Section-concerning-notice--of--the
 20 tax--rate--increase--referendum--apply--only--to-consolidated
 21 primary-elections-held-prior-to-January-1, 2002-at-which--not
 22 less--than--55%-of-the-voters-voting-on-the-tax-rate-increase
 23 proposition--voted--in--favor--of--the--tax---rate---increase
 24 proposition.

25 (Source: P.A. 92-6, eff. 6-7-01.)

26 (105 ILCS 5/17-3.2) (from Ch. 122, par. 17-3.2)

27 Sec. 17-3.2. Additional or supplemental budget. Whenever
 28 the voters of a school district have voted in favor of an
 29 increase in the annual tax rate for general educational or
 30 operations-and-maintenance purposes or both at an election
 31 held after the adoption of the annual school budget for any
 32 fiscal year, the board may adopt or pass during that fiscal
 33 year an additional or supplemental budget under the sole

1 authority of this Section by a vote of a majority of the full
 2 membership of the board, any other provision of this Article
 3 to the contrary notwithstanding, in and by which such
 4 additional or supplemental budget the board shall appropriate
 5 such additional sums of money as it may find necessary to
 6 defray expenses and liabilities of that district to be
 7 incurred for general educational ~~er---operations--and~~
 8 ~~maintenance~~ purposes ~~er-beth~~ of the district during that
 9 fiscal year, but not in excess of the additional funds
 10 estimated to be available by virtue of such voted increase in
 11 the annual tax rate for general educational ~~er-operations-and~~
 12 ~~maintenance~~ purposes ~~er-beth~~. Such additional or supplemental
 13 budget shall be regarded as an amendment of the annual school
 14 budget for the fiscal year in which it is adopted, and the
 15 board may levy the additional tax for general educational ~~er~~
 16 ~~operations-and-maintenance~~ purposes ~~er--beth~~ to equal the
 17 amount of the additional sums of money appropriated in that
 18 additional or supplemental budget, immediately.

19 (Source: P.A. 86-1334.)

20 (105 ILCS 5/17-3.4) (from Ch. 122, par. 17-3.4)

21 Sec. 17-3.4. Form of ballot and notice. ~~Except--as~~
 22 ~~otherwise--provided--under--subsection-(d)-of-Section-17-6-17,~~
 23 Whenever any proposition to authorize or to levy an annual
 24 tax, or to increase the annual rate of tax levied by any
 25 school district, for any school purpose is submitted to the
 26 voters of such district at any election, each required notice
 27 or other publication of the election or referendum and the
 28 form of ballot shall contain, in addition to any other
 29 matters required by law:

30 (a) the geographic or other common name of the
 31 school district by which that district is commonly known
 32 and referred to, as well as the number of the district;

33 (b) the maximum rate at which such tax may be

1 levied if the proposition is approved;

2 (c) the total dollar amount of the most recently
3 approved annual budget of the school district, what the
4 total dollar amount of that annual budget would be if
5 increased by the amount of additional tax which may be
6 levied if the proposition is approved, and what would be
7 the percentage of increase in the total dollar amount of
8 the most recently approved annual budget of the school
9 district if such total dollar amount were increased by
10 the amount of additional tax which may be levied if the
11 proposition is approved; and

12 (d) if the proposition is to increase the annual rate of
13 an existing tax levied by the school district, then in
14 addition to the matters set forth in (a), (b) and (c) above,
15 the annual rate at which such existing tax currently is
16 levied and the percentage of increase between the maximum
17 rate at which such tax may be levied if the proposition is
18 approved and the annual rate at which such tax currently is
19 levied.

20 (Source: P.A. 86-579; 86-1318.)

21 (105 ILCS 5/17-7) (from Ch. 122, par. 17-7)

22 Sec. 17-7. Payments from tax levied. Any sum expended or
23 obligations incurred for the improvement, maintenance, repair
24 or benefit of school buildings and property, including the
25 cost of interior decorating and the installation,
26 improvement, repair, replacement and maintenance of building
27 fixtures, for the rental of buildings and property for school
28 purposes, or for the payment of all premiums for insurance
29 upon school buildings and school building fixtures or for the
30 purchase or equipment to be used in the school lunch program
31 shall be paid from the tax levied for general educational
32 operations--and--maintenance purposes and the purchase of
33 school grounds. The board may provide by resolution that the

1 payment of all salaries of janitors, engineers or other
 2 custodial employees and all costs of fuel, lights, gas,
 3 water, telephone service, and custodial supplies and
 4 equipment or the cost of a professional survey of the
 5 conditions of school buildings as provided in Section 2-3.12,
 6 or any one or more of the preceding items shall be paid from
 7 the tax levied for general educational operations---and
 8 maintenance purposes and the purchase of school grounds in
 9 which event such salaries or specified costs, or both, shall
 10 be so paid until the next fiscal year after the repeal of
 11 such resolution. Expenditures for all purposes not specified
 12 in Sections 17-7 or 17-8 or other provisions of this Act
 13 shall be made from the general educational fund.

14 (Source: P.A. 86-1334; 87-984.)

15 (105 ILCS 5/17-8) (from Ch. 122, par. 17-8)

16 Sec. 17-8. Transportation costs paid from transportation
 17 fund. Any transportation operating costs incurred for
 18 transporting pupils to and from school and school sponsored
 19 activities and the costs of acquiring equipment shall be paid
 20 from a transportation fund to consist of moneys received from
 21 any tax levy for general educational purposes such--purpose,
 22 state reimbursement for transportation, except as provided in
 23 Section 29-5, all funds received from other districts for
 24 transporting pupils and any charges for transportation
 25 services rendered to individuals or auxiliary enterprises of
 26 the school.

27 For the purpose of this Act "transportation operating
 28 cost" shall include all costs of transportation except
 29 interest and rental of building facilities.

30 (Source: P.A. 85-581.)

31 (105 ILCS 5/17-9) (from Ch. 122, par. 17-9)

32 Sec. 17-9. Extension of taxes by county clerk-Separate

1 tax for payment of bonds.

2 When the county clerk determines the amount of taxes to
3 be extended upon all the taxable property in any school
4 district having a population of less than 500,000
5 inhabitants, he shall determine from the certified copies of
6 bond resolutions filed in his office the amount necessary to
7 pay the maturing principal of and interest on any bonds of
8 the district and shall extend a separate tax sufficient to
9 pay all principal and interest thereon which matures prior to
10 the first delinquent date of taxes to be realized from the
11 next succeeding tax extension or all interest and sinking
12 fund requirements for the payment of principal which must be
13 extended prior to said date. The separate tax shall be
14 extended without limitation as to rate or amount. No
15 deduction shall be made in the rate which may be extended for
16 general educational ~~or-operations,-building--and--maintenanece~~
17 purposes by reason of any rate extended for payment of
18 principal or interest of bonds, except as provided in this
19 section, nor by reason of any tax required to be extended
20 pursuant to the exercise of the power conferred in Section
21 10-22.12.

22 (Source: P.A. 77-2744.)

23 (105 ILCS 5/17-11) (from Ch. 122, par. 17-11)

24 Sec. 17-11. Certificate of tax levy. The school board
25 of each district shall ascertain, as near as practicable,
26 annually, how much money must be raised ~~by-special-tax-for~~
27 ~~transportation-purposes-if-any-and~~ for general educational
28 ~~and--for--operations--and--maintenanece~~ purposes for the next
29 ensuing year. In school districts with a population of less
30 than 500,000, these amounts shall be certified and returned
31 to each county clerk on or before the last Tuesday in
32 December, annually. The certificate shall be signed by the
33 president and clerk or secretary, and may be in the following

1 form:

2 CERTIFICATE OF TAX LEVY

3 We hereby certify that we require the sum of
 4 dollars, to be levied as a special tax for transportation
 5 ~~purposes and the sum of dollars to be levied as a~~
 6 ~~special tax for general~~ educational purposes, ~~and the sum~~
 7 ~~..... dollars to be levied as a special tax for operations~~
 8 ~~and maintenance purposes~~, and the sum of to be levied
 9 as a special tax for a working purposes cash fund, on the
 10 equalized assessed value of the taxable property of our
 11 district, for the year (insert year).

12 Signed on (insert date).

13 A B, President

14 C D....., Clerk (Secretary)

15 Dist. No., County

16 A failure by the school board to file the certificate
 17 with the county clerk in the time required shall not vitiate
 18 the assessment.

19 (Source: P.A. 91-357, eff. 7-29-99.)

20 (105 ILCS 5/17-12) (from Ch. 122, par. 17-12)

21 Sec. 17-12. Districts in two or more counties. When a
 22 district lies partly in two or more counties the school board
 23 shall ascertain, as near as practicable, the amount to be
 24 raised by special tax for general educational and ~~operations~~
 25 ~~and maintenance~~ purposes and shall prepare a certificate for
 26 each county in which the district lies and shall deliver one
 27 of such certificates to each of the county clerks of the
 28 counties in which a part of the district is situated. On the
 29 first Monday following the delivery of the certificate, or as
 30 soon thereafter as may be practicable, each county clerk
 31 shall ascertain the total equalized valuation of all the
 32 taxable property in that part of the district as lies in his
 33 county, and certify the amount thereof to the county clerk of

1 each of the other counties in which any part of the district
2 lies. From the aggregate of such equalized valuation and
3 from the certificate of the amount so required to be levied,
4 such clerk shall ascertain the rate per cent required to
5 produce in the district the amount of such levy, and at that
6 rate shall extend the special tax to be levied for general
7 educational ~~and--operations--and--maintenance~~ purposes in that
8 part of the district lying in his respective county.

9 (Source: P.A. 86-1334.)

10 (105 ILCS 5/17-16) (from Ch. 122, par. 17-16)

11 Sec. 17-16. Tax anticipation warrants. When there is no
12 money in the treasury of any school district having a
13 population of 500,000 or less inhabitants, whether governed
14 by either or both the general school laws or any special
15 charter, to defray the necessary expenses of the district,
16 including amounts necessary to pay maturing principal and
17 interest of bonds, the school board may issue warrants, or
18 may provide a fund to meet the expenses by issuing and
19 disposing of warrants, drawn against and in anticipation of
20 any taxes levied for the payment of the necessary expenses of
21 the district, either for general transportation, educational
22 ~~or--for--all--operations--and--maintenance~~ purposes, or for
23 payments to the Illinois Municipal Retirement Fund, or for
24 the payment of maturing principal and interest of bonds, or
25 for fire prevention, safety, energy conservation and school
26 security purposes, as the case may be, to the extent of 85%
27 of the total amount of the tax so levied. The warrants shall
28 show upon their face that they are payable in the numerical
29 order of their issuance solely from such taxes when
30 collected, and shall be received by any collector of taxes in
31 payment of the taxes against which they are issued, and such
32 taxes shall be set apart and held for their payment.

33 Every warrant shall bear interest, payable only out of

1 the taxes against which it is drawn, at a rate not exceeding
2 the maximum rate authorized by the Bond Authorization Act, as
3 amended at the time of the making of the contract, if issued
4 before July 1, 1971 and if issued thereafter at the rate of
5 not to exceed the maximum rate authorized by the Bond
6 Authorization Act, as amended at the time of the making of
7 the contract, from the date of its issuance until paid or
8 until notice shall be given by publication in a newspaper or
9 otherwise that the money for its payment is available and
10 that it will be paid on presentation, unless a lower rate of
11 interest is specified therein, in which case the interest
12 shall be computed and paid at the lower rate.

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

29 (Source: P.A. 86-4; 86-1334; 87-984.)

30 (105 ILCS 5/19-30) (from Ch. 122, par. 19-30)

31 Sec. 19-30. Any school district which, pursuant to
32 Section 10-22.31b of this Act, has entered into a joint
33 agreement with one or more school districts to acquire,

1 build, establish and maintain sites and buildings for area
2 vocational purposes may by proper resolution borrow money for
3 the purpose of acquiring sites and buildings and building,
4 equipping, improving and remodeling buildings and sites for
5 vocational education purposes and as evidence of such
6 indebtedness issue bonds without referendum, provided that
7 the project which is the subject of such joint agreement has
8 been designated by the State Board of Vocational Education
9 and Rehabilitation as an Area Secondary Vocational Center,
10 and further provided (a)--that--such--district--has---been
11 authorized--by--referendum--to--impose--the-tax-under-Section
12 17-2.4-of-this-Act,--or--(b) that such district,--not--having
13 been--so--authorized--by--such--referendum, by resolution has
14 authorized the payment of its proportionate share of the cost
15 of the area vocational center under such agreement from funds
16 raised by building tax levies. The proceeds of the sale of
17 such bonds may, in the discretion of the school board of the
18 district issuing such bonds, be transferred to the Capital
19 Development Board, any other school district which is a party
20 to such joint agreement or the State or any of its agencies
21 provided, however, that such board first determines that such
22 transfer is necessary in order to accomplish the purposes for
23 which such bonds are issued. The amount of the bonds issued
24 by any such participating school district shall not exceed
25 the district's estimated proportionate share of the cost of
26 the area vocational center as budgeted under such agreement
27 and as certified by the State Board of Vocational Education
28 and Rehabilitation, and provided that (a)--any--such
29 participating--district--which---has---been---authorized---by
30 referendum--to--impose--the--tax-under-Section-17-2.4-of-this
31 Act,--shall--thereafter--reduce--the--maximum--statutory--amount
32 which--may--be--raised--by--such--levy--under-Section-17-2.4--to--the
33 extent--of--the--total--amount--to--be--yielded--by--the--imposition--of
34 the--tax--authorized--by--this--Section,--and--(b) any such

1 participating district, ~~not-having-been-so-authorized-by-such~~
2 ~~referendum,~~ but having by resolution authorized the payment
3 of its proportionate share of the cost of the area vocational
4 center under such joint agreement from funds raised by
5 building tax levies, shall thereafter, annually reduce the
6 maximum statutory amount which may be raised by such building
7 tax levies to the extent of the amount to be yielded annually
8 by the imposition of the tax authorized by this Section.
9 Such bonds shall bear interest at a rate of not to exceed the
10 maximum rate authorized by the Bond Authorization Act, as
11 amended at the time of the making of the contract, and shall
12 mature within 20 years from date.

13 The failure on the part of a school district to abate or
14 reduce such taxes as described in this Section ~~(a)-and-(b)~~
15 shall not constitute a forfeiture by the district of its
16 right to levy the direct annual tax authorized by this
17 Section.

18 In order to authorize and issue such bonds, the school
19 board shall adopt a resolution fixing the amount of the
20 bonds, the date thereof, maturities thereof, rates of
21 interest thereof, place of payment and denomination, which
22 shall be in denominations of not less than \$100 and not more
23 than \$5,000 and provide for the levy and collection of a
24 direct annual tax upon all the taxable property in the school
25 district sufficient to pay the principal of and interest on
26 such bonds to maturity. Upon the filing in the office of the
27 County Clerk or Clerks of the County or Counties in which the
28 school district is located of a certified copy of such
29 resolution it shall be the duty of such County Clerk or
30 Clerks to extend the tax therefor, in addition to and in
31 excess of all other taxes heretofore or hereafter authorized
32 to be levied by such school district.

33 This Section shall be cumulative and it shall constitute
34 complete authority for site acquisitions and building

1 programs and for the issuance of bonds as provided for
2 hereunder, notwithstanding any other statute or law to the
3 contrary.

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

20 (Source: P.A. 86-4.)

21 (105 ILCS 5/19-31) (from Ch. 122, par. 19-31)

22 Sec. 19-31. Any school district which, pursuant to
23 Section 10-22.31b of this Act, or under the provisions of the
24 "Intergovernmental Cooperation Act", has entered into a joint
25 agreement or contract with one or more school districts to
26 acquire, build, establish and maintain sites and buildings
27 for the education of one or more of the types of children
28 with disabilities as defined in Sections 14-1.02 through
29 14-1.07 of this Act, may by proper resolution of the board
30 borrow money for the purpose of acquiring sites and buildings
31 and building, equipping, improving and remodeling buildings
32 and sites for such special education purposes, and as
33 evidence of such indebtedness issue bonds, provided that the

1 project which is the subject of such joint agreement has been
2 approved by the State Board of Education. The proceeds of
3 the sale of such bonds may, in the discretion of the school
4 board of the district issuing such bonds, be transferred to
5 the Capital Development Board, any other school district
6 which is a party to such joint agreement, or the State or any
7 of its agencies provided, however, that such board first
8 determines that such transfer is necessary in order to
9 accomplish the purposes for which such bonds are issued. The
10 amount of the bonds issued by any such participating school
11 district shall not exceed the district's estimated
12 proportionate share of the cost of such special education
13 purposes as budgeted under such joint agreement or contract,
14 ~~and shall be amortized over a period not exceeding the number~~
15 ~~of years of levy remaining available to such participating~~
16 ~~school district under Section 17-2.2a of this Act, and~~
17 ~~provided further that any such participating district shall~~
18 ~~thereafter reduce the maximum statutory amount which may be~~
19 ~~raised by the tax levy authorized under Section 17-2.2a of~~
20 ~~this Act to the extent of the total amount to be yielded by~~
21 ~~the imposition of the tax authorized by this Section. The~~
22 ~~failure on the part of a school district to abate or reduce~~
23 ~~such taxes shall not however constitute a forfeiture by the~~
24 ~~district of its right to levy the direct annual tax~~
25 ~~authorized by this Section.~~

26 Such bonds shall bear interest at a rate of not to exceed
27 the maximum rate authorized by the Bond Authorization Act, as
28 amended at the time of the making of the contract, and shall
29 mature within 8 years from the date of issuance. In order to
30 authorize and issue such bonds, the school board shall adopt
31 a resolution fixing the amount of the bonds, the date
32 thereof, maturities thereof, rates of interest thereof, place
33 of payment and denomination, which shall be in denominations
34 of not less than \$100 and not more than \$5,000 and provide

1 for the levy and collection of a direct annual tax upon all
2 the taxable property in the school district sufficient to pay
3 the principal of and interest on such bonds to maturity, ~~but~~
4 ~~not to exceed the levy authorized under Section 17-2.2a.~~
5 Upon the filing in the office of the County Clerk or Clerks
6 of the County or Counties in which the school district is
7 located of a certified copy of such resolution it shall be
8 the duty of such County Clerk or Clerks to extend the tax
9 therefor, in addition to and in excess of all other taxes
10 heretofore or hereafter authorized to be levied by such
11 school district.

12 This Section shall be cumulative and it shall constitute
13 complete authority for site acquisitions and building
14 programs and for the issuance of bonds as provided for
15 hereunder, notwithstanding any other statute or law to the
16 contrary.

17 Notwithstanding the other provisions of this Section, any
18 school district qualifying for a special education
19 construction grant pursuant to the Capital Development Board
20 Act may finance the construction project by ~~levying the tax~~
21 ~~authorized by Section 17-2.2a and~~ issuing bonds in the manner
22 provided for in this Section at a rate not to exceed the
23 maximum rate authorized by the Bond Authorization Act, as
24 amended at the time of the making of the contract, with a
25 maturity date not more than 20 years from the date of
26 issuance.

27 With respect to instruments for the payment of money
28 issued under this Section either before, on, or after the
29 effective date of this amendatory Act of 1989, it is and
30 always has been the intention of the General Assembly (i)
31 that the Omnibus Bond Acts are and always have been
32 supplementary grants of power to issue instruments in
33 accordance with the Omnibus Bond Acts, regardless of any
34 provision of this Act that may appear to be or to have been

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

9 (Source: P.A. 89-397, eff. 8-20-95.)

10 (105 ILCS 5/Art. 20 heading)

11 ARTICLE 20. RESTRICTED USES WORKING-CASH FUND

12 (105 ILCS 5/20-1) (from Ch. 122, par. 20-1)

13 Sec. 20-1. Authority to create restricted uses working
 14 cash fund. In each school district, whether organized under
 15 general law or special charter, having a population of less
 16 than 500,000 inhabitants, a fund to be known as a "Restricted
 17 Uses Working--Cash Fund" may be created, maintained and
 18 administered in the manner prescribed in this Article, for
 19 the purpose of enabling the district to have in its treasury
 20 at all time sufficient money to meet demands thereon for
 21 ordinary and necessary expenditures for corporate purposes.
 22 In addition, expenses for benefits paid to classified
 23 employees and tort judgment expenses shall be paid from this
 24 fund.

25 If involving a school district having a population of
 26 less than 500,000 inhabitants, references to a school
 27 district's working cash fund under this Code or any other law
 28 of this State shall be deemed to refer to that district's
 29 restricted uses fund.

30 (Source: P.A. 80-272.)

31 (105 ILCS 5/20-2) (from Ch. 122, par. 20-2)

1 Sec. 20-2. Indebtedness and bonds. For the purpose of
2 creating a restricted uses ~~working--cash~~ fund, the school
3 board of any such district may incur an indebtedness and
4 issue working cash bonds as evidence thereof in an amount or
5 amounts not exceeding in the aggregate 85% of the taxes
6 permitted to be levied for general educational purposes for
7 the then current year to be determined by multiplying the
8 maximum general educational tax rate applicable to such
9 school district by the last assessed valuation as determined
10 at the time of the issue of said bonds plus 85% of the last
11 known entitlement of such district to taxes as by law now or
12 hereafter enacted or amended, imposed by the General Assembly
13 of the State of Illinois to replace revenue lost by units of
14 local government and school districts as a result of the
15 abolition of ad valorem personal property taxes, pursuant to
16 Article IX, Section 5, paragraph (c) of the Constitution of
17 the State of Illinois, except that a district that is
18 certified under Section 19-1.5 as a financially distressed
19 district may incur an indebtedness and issue bonds as
20 evidence thereof in an amount or amounts not exceeding in the
21 aggregate 125% of the taxes permitted to be levied for
22 general educational purposes for the then current year to be
23 determined by multiplying the maximum general educational tax
24 rate applicable to that school district by the last assessed
25 valuation as determined at the time of the issuance of the
26 bonds plus 125% of the last known entitlement of that
27 district to taxes that by law now or hereafter enacted or
28 amended are imposed by the General Assembly to replace
29 revenue lost by units of local government and school
30 districts as a result of the abolition of ad valorem personal
31 property taxes, pursuant to Article IX, Section 5, paragraph
32 (c) of the Constitution of the State of Illinois. The bonds
33 shall bear interest at not more than the maximum rate
34 authorized by the Bond Authorization Act, as amended at the

1 time of the making of the contract, if issued before January
2 1, 1972 and not more than the maximum rate authorized by the
3 Bond Authorization Act, as amended at the time of the making
4 of the contract, if issued after January 1, 1972 and shall
5 mature within 20 years from the date thereof. Subject to the
6 foregoing limitations as to amount, the bonds may be issued
7 in an amount including existing indebtedness which will not
8 exceed the constitutional limitation as to debt,
9 notwithstanding any statutory debt limitation to the
10 contrary. When bonds have been issued under this Article by a
11 school district that is certified as a financially distressed
12 district under Section 19-1.5, the amount of those bonds,
13 when and after they are issued, whether issued before or
14 after such certification, shall not be considered debt under
15 any statutory debt limitation and shall be excluded from the
16 computation and determination of any statutory or other debt
17 limitation applicable to the financially distressed district.
18 The school board shall before or at the time of issuing the
19 bonds provide for the collection of a direct annual tax upon
20 all the taxable property within the district sufficient to
21 pay the principal thereof at maturity and to pay the interest
22 thereon as it falls due, which tax shall be in addition to
23 the maximum amount of all other taxes, either general
24 ~~educational;-transportation;-operations-and--maintenance;~~ or
25 fire prevention and safety fund taxes, now or hereafter
26 authorized and in addition to any limitations upon the levy
27 of taxes as provided by Sections 17-2 through 17-9. The bonds
28 may be issued redeemable at the option of the school board of
29 the district issuing them on any interest payment date on or
30 after 5 years from date of issue.

31 With respect to instruments for the payment of money
32 issued under this Section either before, on, or after the
33 effective date of this amendatory Act of 1989, it is and
34 always has been the intention of the General Assembly (i)

1 that the Omnibus Bond Acts are and always have been
2 supplementary grants of power to issue instruments in
3 accordance with the Omnibus Bond Acts, regardless of any
4 provision of this Act that may appear to be or to have been
5 more restrictive than those Acts, (ii) that the provisions of
6 this Section are not a limitation on the supplementary
7 authority granted by the Omnibus Bond Acts, and (iii) that
8 instruments issued under this Section within the
9 supplementary authority granted by the Omnibus Bond Acts are
10 not invalid because of any provision of this Act that may
11 appear to be or to have been more restrictive than those
12 Acts.

13 (Source: P.A. 87-984; 88-641, eff. 9-9-94.)

14 (105 ILCS 5/20-3) (from Ch. 122, par. 20-3)

15 Sec. 20-3. Tax levy. For the purpose of providing moneys
16 for a restricted uses working-cash fund, the school board of
17 any such school district may also levy annually upon all the
18 taxable property of their district a tax, known as the
19 "working cash fund tax," not to exceed 0.05% of value, as
20 equalized or assessed by the Department of Revenue. Provided,
21 that: (1) no such tax shall be levied if bonds are issued in
22 amount or amounts equal in the aggregate to the limitation
23 set forth in Section 20-2 for the creation of a restricted
24 uses working--cash fund; (2) no such tax shall be levied and
25 extended by a school district that is not certified as a
26 financially distressed district under Section 19-1.5 if the
27 amount of the tax so to be extended will increase the
28 restricted uses working-cash fund to a total amount exceeding
29 85% of the taxes last extended for general educational
30 purposes of the district plus 85% of the last known
31 entitlement of such district to taxes as by law now or
32 hereafter enacted or amended, imposed by the General Assembly
33 of the State of Illinois to replace revenue lost by units of

1 local government and school districts as a result of the
2 abolition of ad valorem personal property taxes, pursuant to
3 Article IX, Section 5(c) of the Constitution of the State of
4 Illinois; and (3) no such tax shall be levied or extended by
5 a school district that is certified as a financially
6 distressed district under Section 19-1.5 if the amount of the
7 tax so to be extended will increase the restricted uses
8 ~~working--cash~~ fund to a total amount exceeding 125% of the
9 taxes last extended for general educational purposes of the
10 district plus 125% of the last known entitlement of that
11 district to taxes that by law now or hereafter enacted or
12 amended are imposed by the General Assembly to replace
13 revenue lost by units of local government and school
14 districts as a result of the abolition of ad valorem personal
15 property taxes, pursuant to Article IX, Section 5(c) of the
16 Constitution of the State of Illinois. The collection of the
17 tax shall not be anticipated by the issuance of any warrants
18 drawn against it. The tax shall be levied and collected,
19 except as otherwise provided in this Section, in like manner
20 as the general taxes of the district, and shall be in
21 addition to the maximum of all other taxes, either general
22 ~~educational;--transportation;--operations-and-maintenance;~~ or
23 fire prevention and safety fund taxes, now or hereafter to be
24 levied for school purposes. It may be levied by separate
25 resolution by the last Tuesday in September in each year or
26 it may be included in the certificate of tax levy filed under
27 Section 17-11.

28 Whenever 2 or more school districts reorganize pursuant
29 to Article 11A or 11B of this Code into a district
30 maintaining grades kindergarten through 12, the newly formed
31 district may levy a tax annually, for working cash purposes,
32 at a rate not to exceed 0.10% upon all the taxable property
33 of the district at the value as equalized or assessed by the
34 Department of Revenue.

1 (Source: P.A. 87-984; 88-641, eff. 9-9-94.)

2 (105 ILCS 5/20-4) (from Ch. 122, par. 20-4)

3 Sec. 20-4. Use and reimbursement of fund. This Section
4 shall not apply in any school district which does not operate
5 a restricted uses working-cash fund.

6 Moneys derived from the issuance of bonds as authorized
7 by Section 20-2, or from any tax levied pursuant to Section
8 20-3, shall be used only for the purposes and in the manner
9 hereinafter provided. Moneys in the fund shall not be
10 regarded as current assets available for school purposes.
11 The school board may appropriate moneys to the restricted
12 uses working-cash fund up to the maximum amount allowable in
13 the fund, and the restricted uses working-cash fund may
14 receive such appropriations and any other contributions.
15 Moneys in the fund shall not be used by the school board in
16 any manner other than to provide moneys with which to meet
17 ordinary and necessary disbursements for salaries and other
18 school purposes and may be transferred in whole or in part to
19 the general funds or both of the school district and
20 disbursed therefrom in anticipation of the collection of
21 taxes lawfully levied for any or all purposes, or in
22 anticipation of such taxes as by law now or hereafter enacted
23 or amended are imposed by the General Assembly of the State
24 of Illinois to replace revenue lost by units of local
25 government and school districts as a result of the abolition
26 of ad valorem personal property taxes, pursuant to Article
27 IX, Section 5(c) of the Constitution of the State of
28 Illinois. Moneys so transferred to any other fund shall be
29 deemed to be transferred in anticipation of the collection of
30 that part of the taxes so levied or to be received which is
31 in excess of the amount thereof required to pay any warrants
32 or notes and the interest thereon theretofore and thereafter
33 issued in anticipation of the collection thereof and such

1 taxes when collected shall be applied to the payment of any
2 such warrants and the interest thereon, the amount estimated
3 to be required to satisfy debt service and pension or
4 retirement obligations, as set forth in Section 12 of the
5 State Revenue Sharing Act and then to the reimbursement of
6 such restricted uses working--cash fund as hereinafter
7 provided.

8 Upon receipt by the school district of any taxes in
9 anticipation of the collection whereof moneys of the
10 restricted uses working--cash fund have been so transferred
11 for disbursement, the fund shall immediately be reimbursed
12 therefrom until the full amount so transferred has been
13 retransferred to the fund. Unless the taxes so received and
14 applied to the reimbursement of the restricted uses working
15 cash fund prior to the first day of the eighth month
16 following the month in which due and unpaid real property
17 taxes begin to bear interest are sufficient to effect a
18 complete reimbursement of such fund for any moneys
19 transferred therefrom in anticipation of the collection of
20 such taxes, the restricted uses working--cash fund shall be
21 reimbursed for the amount of the deficiency therein from any
22 other revenues accruing to the general educational fund, and
23 the school board shall make provisions for the immediate
24 reimbursement of the amount of any such deficiency in its
25 next annual tax levy.

26 (Source: P.A. 87-984; 87-1168; 88-45.)

27 (105 ILCS 5/20-5) (from Ch. 122, par. 20-5)

28 Sec. 20-5. Transfer to other fund. This Section shall
29 not apply in any school district which does not operate a
30 restricted uses working--cash fund.

31 Moneys, including interest earned from investment of the
32 restricted uses working--cash fund as in this Section
33 provided, shall be transferred from the restricted uses

1 working-cash fund to another fund of the district only upon
2 the authority of the school board which shall from time to
3 time by separate resolution direct the school treasurer to
4 make transfers of such sums as may be required for the
5 purposes herein authorized.

6 The resolution shall set forth (a) the taxes in
7 anticipation of which such transfer is to be made and from
8 which the restricted uses working--cash fund is to be
9 reimbursed; (b) the entire amount of taxes extended, or which
10 the school board estimates will be extended or received, for
11 any year in anticipation of the collection of all or part of
12 which such transfer is to be made; (c) the aggregate amount
13 of warrants or notes theretofore issued in anticipation of
14 the collection of such taxes together with the amount of
15 interest accrued and which the school board estimates will
16 accrue thereon; (d) the aggregate amount of receipts from
17 taxes imposed to replace revenue lost by units of local
18 government and school districts as a result of the abolition
19 of ad valorem personal property taxes, pursuant to Article
20 IX, Section 5(c) of the Constitution of the State of
21 Illinois, which the corporate authorities estimate will be
22 set aside for the payment of the proportionate amount of debt
23 service and pension or retirement obligations, as required by
24 Section 12 of the State Revenue Sharing Act; and (e) the
25 aggregate amount of money theretofore transferred from the
26 restricted uses working--cash fund to the other fund in
27 anticipation of the collection of such taxes. The amount
28 which any such resolution shall direct the treasurer so to
29 transfer, in anticipation of the collection of taxes levied
30 or to be received for any year, together with the aggregate
31 amount of such anticipation tax warrants or notes theretofore
32 drawn against such taxes and the amount of interest accrued
33 and estimated to accrue thereon and the aggregate amount of
34 such transfers to be made in anticipation of the collection

1 of such taxes and the amount estimated to be required to
 2 satisfy debt service and pension or retirement obligations,
 3 as set forth in Section 12 of the State Revenue Sharing Act,
 4 shall not exceed 85% of the actual or estimated amount of
 5 such taxes extended or to be extended or to be received as
 6 set forth in such resolution in the case of a school district
 7 that is not certified as a financially distressed district
 8 under Section 19-1.5 or 125% of the actual or estimated
 9 amount of the taxes extended or to be extended or to be
 10 received as set forth in the resolution in the case of a
 11 district that is certified as a financially distressed
 12 district under Section 19-1.5. At any time moneys are
 13 available in the restricted uses working-eash fund they shall
 14 be transferred to the general educational fund and disbursed
 15 for the payment of salaries and other school expenses so as
 16 to avoid, whenever possible, the issuance of anticipation tax
 17 warrants or notes.

18 Moneys earned as interest from the investment of the
 19 restricted uses working--eash fund, or any portion thereof,
 20 may be transferred from the restricted uses working-eash fund
 21 to another fund of the district without any requirement of
 22 repayment to the restricted uses working-eash fund, upon the
 23 authority of the school board by separate resolution
 24 directing the school treasurer to make such transfer and
 25 stating the purpose therefore as one herein authorized.

26 (Source: P.A. 87-970; 87-984; 87-1168; 88-9; 88-45; 88-641,
 27 eff. 9-9-94)

28 (105 ILCS 5/20-6) (from Ch. 122, par. 20-6)

29 Sec. 20-6. Willful violation of law. Any member of the
 30 school board of any school district to which this Article is
 31 applicable, or any other person holding any office, trust, or
 32 employment under such school district who wilfully violates
 33 any of the provisions of this Article shall be guilty of a

1 business offense and fined not exceeding \$10,000, and shall
2 forfeit his right to his office, trust or employment and
3 shall be removed therefrom. Any such member or other person
4 shall be liable for any sum that may be unlawfully diverted
5 from the restricted uses ~~working-cash~~ fund or otherwise used,
6 to be recovered by such school district or by any taxpayer in
7 the name and for the benefit of such school district in an
8 appropriate civil action; provided that the taxpayer shall
9 file a bond for all costs and be liable for all costs taxed
10 against the school district in such suit, and judgment shall
11 be rendered accordingly. Nothing herein shall bar any other
12 remedies.

13 (Source: P.A. 79-1366.)

14 (105 ILCS 5/20-7) (from Ch. 122, par. 20-7)

15 Sec. 20-7. Resolution for issuance of bonds - Submission
16 to voters - Ballot. No school district may issue bonds under
17 this Article unless it adopts a resolution declaring its
18 intention to issue bonds for the purpose therein provided and
19 directs that notice of such intention be published at least
20 once in a newspaper published and having a general
21 circulation in the district, if there be one, but if there is
22 no newspaper published in such district then by publishing
23 such notice in a newspaper having a general circulation in
24 the district. The notice shall set forth (1) the intention
25 of the district to issue bonds in accordance with this
26 Article; (2) the time within which a petition may be filed
27 requesting the submission of the proposition to issue the
28 bonds; (3) the specific number of voters required to sign the
29 petition; and (4) the date of the prospective referendum. At
30 the time of publication of the notice and for 30 days
31 thereafter, the recording officer of the district shall
32 provide a petition form to any individual requesting one. If
33 within 30 days after the publication a petition is filed with

1 the recording officer of the district, signed by the voters
 2 of the district equal to 10% or more of the registered voters
 3 of the district requesting that the proposition to issue
 4 bonds as authorized by this Article be submitted to the
 5 voters thereof, then the district shall not be authorized to
 6 issue such bonds until the proposition has been certified to
 7 the proper election authorities and has been submitted to and
 8 approved by a majority of the voters voting on the
 9 proposition at a regular scheduled election in accordance
 10 with the general election law. If no such petition is so
 11 filed, or if any and all petitions filed are invalid, the
 12 district may issue the bonds. In addition to the requirements
 13 of the general election law the notice of the election shall
 14 set forth the intention of the district to issue bonds under
 15 this Article. The proposition shall be in substantially the
 16 following form:

OFFICIAL BALLOT

17 -----
 18
 19 Shall the board of....
 20 of School district number.... YES
 21 County, Illinois, be authorized to
 22 issue working cash bonds for a -----
 23 restricted uses working-cash
 24 fund as provided for by Article 20 NO
 25 of the School Code?
 26 -----

(Source: P.A. 87-767.)

(105 ILCS 5/20-10 new)

29 Sec. 20-10. Nothing in this Article prevents a school
 30 district from dividing its restricted uses fund into subfunds
 31 for the separate purposes of working cash, classified
 32 benefits, and tort immunity.

1 (105 ILCS 5/35-5) (from Ch. 122, par. 35-5)

2 Sec. 35-5. Powers. The Commission possesses all the
3 powers necessary and convenient to accomplish the objects
4 prescribed by this Article including the following, which
5 however, are not to be construed as a limitation upon the
6 general powers hereby conferred.

7 (a) To enter into contracts with regard to any matter
8 connected with any powers of the Commission.

9 (b) To acquire by gift, purchase or otherwise, and to
10 construct, equip, complete, remodel and maintain school
11 buildings and equipment, and for that purpose to acquire and
12 improve school sites by gift, purchase, condemnation or
13 otherwise.

14 (c) To execute non-assignable leases of facilities and
15 sites to school districts in Illinois for school purposes for
16 periods of not to exceed one year renewable at the option of
17 the school district from year to year, and in the event of
18 nonpayment of the rents provided in such leases or the
19 termination of such leases to execute leases thereof to
20 others for any suitable purposes. ~~The Commission may extend~~
21 ~~the time for paying the rent due or any portion thereof when~~
22 ~~the inability of the district to pay is due to failure or~~
23 ~~delays in the collections of the taxes levied for such~~
24 ~~purpose.~~

25 (d) To convey such property to the appropriate authority
26 for the use and benefit of the lessee school district in
27 which such property is located if and when the Commission has
28 been reimbursed out of rentals or otherwise for all direct
29 costs pertaining thereto which have been incurred by the
30 Commission, including acquisition and development of the
31 site, acquisition of equipment, and design and construction
32 of the building, collectively referred to in this Article as
33 the costs of the project.

34 (e) To sell such property at public sale, with the

1 approval of the Illinois Building Authority or other state
2 agency authorized to provide funds, if the lease thereof is
3 not renewed by the lessee district with power to sell the
4 moveables separately from the site and building.

5 (f) To cause deeds and bills of sale authorized under
6 this Article to be executed on behalf of the State of
7 Illinois by the Chairman and Secretary of the Commission.

8 (g) To adopt all needful by-laws, rules and regulations
9 for the acquisition, management and use of such sites and
10 buildings acquired for school purposes, consistent with the
11 objects and purposes of this Article.

12 (h) To employ or contract for such services as the
13 Commission may deem necessary to carry out its duties.

14 (i) To execute leases with the Illinois Building
15 Authority or other state agency authorized to provide funds
16 for school sites, buildings and fixed equipment as needed by
17 school districts qualifying under this Article, which leases
18 shall be payable solely and only from appropriations made by
19 the General Assembly from time to time. However, the
20 allocation of the amounts declared to be in the public
21 interest by any General Assembly for school districts
22 qualifying under this Article shall be made by the School
23 Building Commission.

24 (j) To develop a system of documents and analyses
25 necessary to maintain the statutory cost limitations placed
26 on Commission projects, and for the optional use of school
27 districts in general, to include design, materials,
28 components, construction techniques, contracts, criteria and
29 prototype drawings and specifications.

30 (k) To acquire by gift, purchase or otherwise, and to
31 construct, equip, complete, remodel and maintain school
32 buildings and equipment, and for that purpose to acquire and
33 improve school sites by gift, purchase, condemnation or
34 otherwise, when such facilities have been approved by the

1 Board of Vocational Education and Rehabilitation, hereinafter
2 referred to; and when the erection of the approved facilities
3 has been declared to be in the public interest by the General
4 Assembly.

5 (Source: P.A. 77-1994.)

6 (105 ILCS 5/35-7) (from Ch. 122, par. 35-7)

7 Sec. 35-7. Qualifications. No school district shall be
8 entitled to have a building acquired or constructed in the
9 district by the Commission unless:

10 (a) The Commission shall determine that the district
11 will require, in addition to its present classrooms and those
12 for which funds have been provided by the district,
13 classrooms for at least 110 pupils in average daily
14 attendance in grades K through 8, 110 pupils in average daily
15 attendance in grades 9 through 12 and 200 pupils in average
16 daily attendance in grades K through 12 at the beginning of
17 the ensuing school fall term and that the need for such
18 additional classrooms will continue through the 5 ensuing
19 school years. In determining the needs of a district subject
20 to Section 35-25 of this Act, the Commission shall consider
21 the factors therein involved.

22 (b) It has either reduced its bonding power to less than
23 \$5000 or will have done so in complying with the provisions
24 of this Article.

25 (c) (Blank). ~~Its--school-board-has-been-duly-authorized~~
26 ~~to-levy-a-special-tax-sufficient-in--amount--to--provide--the~~
27 ~~rent--under--Section--35-15--for--the--facilities--to--be--so~~
28 ~~provided,--but--the-Commission-may-approve-an-application-for~~
29 ~~the-construction-of-a-classroom-in-a-district-contingent-upon~~
30 ~~compliance-with-this-provision--within--60--days--after--such~~
31 ~~approval.~~

32 (Source: P.A. 77-2282.)

1 (105 ILCS 5/35-25) (from Ch. 122, par. 35-25)

2 Sec. 35-25. The power of the Commission to construct a
3 school building in the territory of a school district, shall
4 not be vitiated by reason of the fact that a County Board of
5 School Trustees has entered an order annexing all or part of
6 the district, together with coterminous non-high school
7 territory, to a school district or districts maintaining
8 grades K to 12, if the order by reason of appeal or otherwise
9 has not become final at the time the Commission authorizes
10 the construction of such building. However, in considering
11 the needs of such a district under Section 35-6 of this
12 Article and whether the district is entitled to a building
13 under Section 35-7(a) of this Article, the Commission shall
14 consider, in addition to the needs of the applicant district,
15 the needs of the district to which it, or the portion of it
16 in which the proposed building lies, will be annexed if the
17 order of the County Board of School Trustees becomes final,
18 and as enlarged by such annexation. If such order becomes
19 final, the district to which such annexation is made shall be
20 subject to the same restrictions as to future building
21 construction or enlargement and as to changes in its
22 boundaries as is provided in Sections 35-16 and 35-17 of this
23 Article to the same extent as if it had been the applicant
24 for building aid and the building had been constructed in its
25 territory, shall be subject to all the terms and provisions
26 of any leases entered into by the annexed district for the
27 rental of buildings constructed by the Commission, and shall
28 be authorized to use and occupy such building ~~and to levy a~~
29 ~~tax throughout the annexing district in such amount as has~~
30 ~~been authorized by the voters of the annexed district~~
31 ~~pursuant to an election held under Section 35-22 of this~~
32 ~~Article.~~

33 (Source: P.A. 77-2282.)

- 1 (105 ILCS 5/17-2.1 rep.)
- 2 (105 ILCS 5/17-2.2 rep.)
- 3 (105 ILCS 5/17-2.2a rep.)
- 4 (105 ILCS 5/17-2.2b rep.)
- 5 (105 ILCS 5/17-2.3 rep.)
- 6 (105 ILCS 5/17-2.4 rep.)
- 7 (105 ILCS 5/17-2.6 rep.)
- 8 (105 ILCS 5/17-2A rep.)
- 9 (105 ILCS 5/17-2B rep.)
- 10 (105 ILCS 5/17-3.1 rep.)
- 11 (105 ILCS 5/17-3.3 rep.)
- 12 (105 ILCS 5/17-4 rep.)
- 13 (105 ILCS 5/17-5 rep.)
- 14 (105 ILCS 5/17-5.1 rep.)
- 15 (105 ILCS 5/17-6.1 rep.)
- 16 (105 ILCS 5/17-9.01 rep.)
- 17 (105 ILCS 5/20-8 rep.)
- 18 (105 ILCS 5/20-9 rep.)
- 19 (105 ILCS 5/35-22 rep.)
- 20 (105 ILCS 5/35-23 rep.)
- 21 (105 ILCS 5/35-24 rep.)
- 22 (105 ILCS 5/35-26 rep.)

23 Section 15. The School Code is amended by repealing
 24 Sections 17-2.1, 17-2.2, 17-2.2a, 17-2.2b, 17-2.3, 17-2.4,
 25 17-2.6, 17-2A, 17-2B, 17-3.1, 17-3.3, 17-4, 17-5, 17-5.1,
 26 17-6.1, 17-9.01, 20-8, 20-9, 35-22, 35-23, 35-24, and 35-26.

27 Section 90. The State Mandates Act is amended by adding
 28 Section 8.27 as follows:

29 (30 ILCS 805/8.27 new)

30 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
 31 and 8 of this Act, no reimbursement by the State is required
 32 for the implementation of any mandate created by this

1 amendatory Act of the 93rd General Assembly.

2 Section 99. Effective date. This Act takes effect on

3 July 1, 2003.

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- 40 ILCS 5/21-110 from Ch. 108 1/2, par. 21-110
- 40 ILCS 5/21-110.1 from Ch. 108 1/2, par. 21-110.1
- 105 ILCS 5/2-3.77 from Ch. 122, par. 2-3.77
- 105 ILCS 5/10-22.31 from Ch. 122, par. 10-22.31
- 105 ILCS 5/10-22.44 from Ch. 122, par. 10-22.44
- 105 ILCS 5/11A-15 from Ch. 122, par. 11A-15
- 105 ILCS 5/17-1.10 new
- 105 ILCS 5/17-1.15 new
- 105 ILCS 5/17-2 from Ch. 122, par. 17-2
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- 105 ILCS 5/17-3 from Ch. 122, par. 17-3
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- 2 105 ILCS 5/35-5 from Ch. 122, par. 35-5
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- 23 105 ILCS 5/35-22 rep.
- 24 105 ILCS 5/35-23 rep.
- 25 105 ILCS 5/35-24 rep.
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- 27 30 ILCS 805/8.27 new