

1 AN ACT relating to schools.

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

4 Section 5. The Private Business and Vocational Schools  
5 Act is amended by changing Section 1.1 as follows:

6 (105 ILCS 425/1.1) (from Ch. 144, par. 136.1)

7 Sec. 1.1. Exemptions and annual filing.

8 (a) For purposes of this Act, the following shall not be  
9 considered to be a private business and vocational school:

10 (1) Any eleemosynary institution.

11 (2) Any religious institution.

12 (3) Any public educational institution exempt from  
13 property taxation under the laws of Illinois this-State.

14 (4) Any in-service course of instruction and  
15 subject offered by an employer provided no tuition is  
16 charged and such instruction is offered only to employees  
17 of such employer.

18 (5) Any educational institution which on the  
19 effective date of this amendatory Act of 1984 or which on  
20 January 2, 2001 enrolls a majority of its students in  
21 degree programs, has maintained an accredited status with  
22 the Commission on Institutions of Higher Education of the  
23 North Central Association of Colleges and Schools, and is  
24 regulated by the Illinois Board of Higher Education under  
25 the Private College Act or the Academic Degree Act, or  
26 which is exempt from such regulation under either of the  
27 foregoing Acts solely for the reason that such  
28 educational institution was in operation on the effective  
29 date of either such Act.

30 (6) Any institution and the franchisees of such  
31 institution which offer exclusively a course of

1 instruction in income tax theory or return preparation at  
2 a total contract price of no more than \$400, provided  
3 that the total annual enrollment of such institution for  
4 all such courses of instruction exceeds 500 students, and  
5 further provided that the total contract price for all  
6 instruction offered to a student in any one calendar year  
7 does not exceed \$400. For each calendar year after 1990,  
8 the total contract price shall be adjusted, rounded off  
9 to the nearest dollar, by the same percentage as the  
10 increase or decrease in the general price level as  
11 measured by the consumer price index for all urban  
12 consumers for the United States, or its successor index,  
13 as defined and officially reported by the United States  
14 Department of Labor, or its successor agency. The change  
15 in the index shall be that as first published by the  
16 Department of Labor for the calendar year immediately  
17 preceding the year in which the total contract price is  
18 calculated.

19 (b) An institution exempted under subsection (a) of this  
20 Section must file with the Superintendent an annual financial  
21 report to demonstrate continued compliance by the institution  
22 with the requirements on which the exemption is based.

23 (Source: P.A. 92-62, eff. 1-1-02.)

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