

# 94TH GENERAL ASSEMBLY

## State of Illinois

# 2005 and 2006

## HB0761

Introduced 2/1/2005, by Rep. William Davis

## SYNOPSIS AS INTRODUCED:

105 ILCS 5/18-8.05

Amends the School Code with regard to the State aid formula. Increases the foundation level of support by \$250. Effective July 1, 2005.

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FISCAL NOTE ACT MAY APPLY 1

AN ACT concerning education.

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

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Section 5. The School Code is amended by changing Section 5 18-8.05 as follows:

(105 ILCS 5/18-8.05) 6

7 Sec. 18-8.05. Basis for apportionment of general State financial aid and supplemental general State aid to the common 8 schools for the 1998-1999 and subsequent school years. 9

10 (A) General Provisions.

(1) The provisions of this Section apply to the 1998-1999 11 and subsequent school years. The system of general State 12 13 financial aid provided for in this Section is designed to 14 assure that, through a combination of State financial aid and required local resources, the financial support provided each 15 pupil in Average Daily Attendance equals or exceeds a 16 prescribed per pupil Foundation Level. This formula approach 17 18 imputes a level of per pupil Available Local Resources and provides for the basis to calculate a per pupil level of 19 general State financial aid that, when added to Available Local 20 21 Resources, equals or exceeds the Foundation Level. The amount of per pupil general State financial aid for school districts, 22 in general, varies in inverse relation to Available Local 23 24 Resources. Per pupil amounts are based upon each school 25 district's Average Daily Attendance as that term is defined in this Section. 26

27 (2) In addition to general State financial aid, school 28 districts with specified levels or concentrations of pupils 29 from low income households are eligible to receive supplemental general State financial aid grants as provided pursuant to 30 subsection (H). The supplemental State aid grants provided for 31

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1 school districts under subsection (H) shall be appropriated for 2 distribution to school districts as part of the same line item 3 in which the general State financial aid of school districts is 4 appropriated under this Section.

5 (3) To receive financial assistance under this Section, 6 school districts are required to file claims with the State 7 Board of Education, subject to the following requirements:

(a) Any school district which fails for any given 8 school year to maintain school as required by law, or to 9 10 maintain a recognized school is not eligible to file for 11 such school year any claim upon the Common School Fund. In 12 case of nonrecognition of one or more attendance centers in a school district otherwise operating recognized schools, 13 claim of the district shall be reduced in the 14 the proportion which the Average Daily Attendance in the 15 16 attendance center or centers bear to the Average Daily 17 Attendance in the school district. A "recognized school" means any public school which meets the standards as 18 established for recognition by the State 19 Board of 20 Education. A school district or attendance center not having recognition status at the end of a school term is 21 entitled to receive State aid payments due upon a legal 22 claim which was filed while it was recognized. 23

(b) School district claims filed under this Section are
subject to Sections 18-9, 18-10, and 18-12, except as
otherwise provided in this Section.

(c) If a school district operates a full year school
under Section 10-19.1, the general State aid to the school
district shall be determined by the State Board of
Education in accordance with this Section as near as may be
applicable.

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(d) (Blank).

33 (4) Except as provided in subsections (H) and (L), the 34 board of any district receiving any of the grants provided for 35 in this Section may apply those funds to any fund so received 36 for which that board is authorized to make expenditures by law. - 3 - LRB094 05169 NHT 35211 b

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School districts are not required to exert a minimum
 Operating Tax Rate in order to qualify for assistance under
 this Section.

4 (5) As used in this Section the following terms, when 5 capitalized, shall have the meaning ascribed herein:

6 (a) "Average Daily Attendance": A count of pupil 7 attendance in school, averaged as provided for in 8 subsection (C) and utilized in deriving per pupil financial 9 support levels.

10 (b) "Available Local Resources": A computation of 11 local financial support, calculated on the basis of Average 12 Daily Attendance and derived as provided pursuant to 13 subsection (D).

(c) "Corporate Personal Property Replacement Taxes":
Funds paid to local school districts pursuant to "An Act in
relation to the abolition of ad valorem personal property
tax and the replacement of revenues lost thereby, and
amending and repealing certain Acts and parts of Acts in
connection therewith", certified August 14, 1979, as
amended (Public Act 81-1st S.S.-1).

(d) "Foundation Level": A prescribed level of per pupil
 financial support as provided for in subsection (B).

(e) "Operating Tax Rate": All school district property
taxes extended for all purposes, except Bond and Interest,
Summer School, Rent, Capital Improvement, and Vocational
Education Building purposes.

27 (B) Foundation Level.

28 (1) The Foundation Level is a figure established by the 29 State representing the minimum level of per pupil financial 30 support that should be available to provide for the basic 31 education of each pupil in Average Daily Attendance. As set forth in this Section, each school district is assumed to exert 32 33 a sufficient local taxing effort such that, in combination with the aggregate of general State financial aid provided the 34 35 district, an aggregate of State and local resources are

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1 available to meet the basic education needs of pupils in the 2 district.

(2) For the 1998-1999 school year, the Foundation Level of 3 support is \$4,225. For the 1999-2000 school 4 year, the 5 Foundation Level of support is \$4,325. For the 2000-2001 school 6 the Foundation Level of support is \$4,425. For the year, 2001-2002 school year and 2002-2003 school year, the Foundation 7 Level of support is \$4,560. For the 2003-2004 school year, the 8 9 Foundation Level of support is \$4,810. For the 2004-2005 school year, the Foundation Level of support is \$4,964. 10

11 (3) For the 2005-2006 2004-2005 school year and each school 12 year thereafter, the Foundation Level of support is  $\frac{55,214}{54,964,55,060}$  or such greater amount as may be established by 14 law by the General Assembly.

15 (C) Average Daily Attendance.

16 (1) For purposes of calculating general State aid pursuant to subsection (E), an Average Daily Attendance figure shall be 17 18 utilized. The Average Daily Attendance figure for formula 19 calculation purposes shall be the monthly average of the actual number of pupils in attendance of each school district, as 20 further averaged for the best 3 months of pupil attendance for 21 22 each school district. In compiling the figures for the number 23 of pupils in attendance, school districts and the State Board 24 of Education shall, for purposes of general State aid funding, 25 conform attendance figures to the requirements of subsection 26 (F).

27 (2) The Average Daily Attendance figures utilized in 28 subsection (E) shall be the requisite attendance data for the 29 school year immediately preceding the school year for which 30 general State aid is being calculated or the average of the 31 attendance data for the 3 preceding school years, whichever is greater. The Average Daily Attendance figures utilized in 32 subsection (H) shall be the requisite attendance data for the 33 school year immediately preceding the school year for which 34 35 general State aid is being calculated.

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1 (D) Available Local Resources.

2 (1) For purposes of calculating general State aid pursuant 3 subsection (E), a representation of Available Local to Resources per pupil, as that term is defined and determined in 4 this subsection, shall be utilized. Available Local Resources 5 per pupil shall include a calculated dollar amount representing 6 7 local school district revenues from local property taxes and 8 from Corporate Personal Property Replacement Taxes, expressed 9 on the basis of pupils in Average Daily Attendance. Calculation 10 of Available Local Resources shall exclude any tax amnesty funds received as a result of Public Act 93-26. 11

12 (2) In determining a school district's revenue from local 13 property taxes, the State Board of Education shall utilize the 14 equalized assessed valuation of all taxable property of each 15 school district as of September 30 of the previous year. The 16 equalized assessed valuation utilized shall be obtained and 17 determined as provided in subsection (G).

(3) For school districts maintaining grades kindergarten 18 19 through 12, local property tax revenues per pupil shall be calculated as the product of the applicable equalized assessed 20 valuation for the district multiplied by 3.00%, and divided by 21 22 the district's Average Daily Attendance figure. For school 23 districts maintaining grades kindergarten through 8, local property tax revenues per pupil shall be calculated as the 24 25 product of the applicable equalized assessed valuation for the 26 district multiplied by 2.30%, and divided by the district's 27 Average Daily Attendance figure. For school districts 28 maintaining grades 9 through 12, local property tax revenues 29 per pupil shall be the applicable equalized assessed valuation of the district multiplied by 1.05%, and divided by the 30 31 district's Average Daily Attendance figure.

32 (4) The Corporate Personal Property Replacement Taxes paid 33 to each school district during the calendar year 2 years before 34 the calendar year in which a school year begins, divided by the 35 Average Daily Attendance figure for that district, shall be

added to the local property tax revenues per pupil as derived by the application of the immediately preceding paragraph (3). The sum of these per pupil figures for each school district shall constitute Available Local Resources as that term is utilized in subsection (E) in the calculation of general State aid.

7 (E) Computation of General State Aid.

8 (1) For each school year, the amount of general State aid 9 allotted to a school district shall be computed by the State 10 Board of Education as provided in this subsection.

11 (2) For any school district for which Available Local 12 Resources per pupil is less than the product of 0.93 times the 13 Foundation Level, general State aid for that district shall be 14 calculated as an amount equal to the Foundation Level minus 15 Available Local Resources, multiplied by the Average Daily 16 Attendance of the school district.

(3) For any school district for which Available Local 17 18 Resources per pupil is equal to or greater than the product of 19 0.93 times the Foundation Level and less than the product of 1.75 times the Foundation Level, the general State aid per 20 pupil shall be a decimal proportion of the Foundation Level 21 22 derived using a linear algorithm. Under this linear algorithm, 23 the calculated general State aid per pupil shall decline in direct linear fashion from 0.07 times the Foundation Level for 24 25 a school district with Available Local Resources equal to the 26 product of 0.93 times the Foundation Level, to 0.05 times the Foundation Level for a school district with Available Local 27 28 Resources equal to the product of 1.75 times the Foundation 29 Level. The allocation of general State aid for school districts 30 subject to this paragraph 3 shall be the calculated general 31 State aid per pupil figure multiplied by the Average Daily Attendance of the school district. 32

(4) For any school district for which Available Local
 Resources per pupil equals or exceeds the product of 1.75 times
 the Foundation Level, the general State aid for the school

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district shall be calculated as the product of \$218 multiplied
 by the Average Daily Attendance of the school district.

3 (5) The amount of general State aid allocated to a school district for the 1999-2000 school year meeting the requirements 4 5 set forth in paragraph (4) of subsection (G) shall be increased 6 by an amount equal to the general State aid that would have been received by the district for the 1998-1999 school year by 7 the Extension Limitation Equalized Assessed 8 utilizing 9 Valuation as calculated in paragraph (4) of subsection (G) less the general State aid allotted for the 1998-1999 school year. 10 11 This amount shall be deemed a one time increase, and shall not 12 affect any future general State aid allocations.

13 (F) Compilation of Average Daily Attendance.

(1) Each school district shall, by July 1 of each year, 14 15 submit to the State Board of Education, on forms prescribed by 16 the State Board of Education, attendance figures for the school year that began in the preceding calendar year. The attendance 17 18 information so transmitted shall identify the average daily 19 attendance figures for each month of the school year. Beginning with the general State aid claim form for the 2002-2003 school 20 year, districts shall calculate Average Daily Attendance as 21 provided in subdivisions (a), (b), and (c) of this paragraph 22 23 (1).

(a) In districts that do not hold year-round classes,
days of attendance in August shall be added to the month of
September and any days of attendance in June shall be added
to the month of May.

(b) In districts in which all buildings hold year-round
classes, days of attendance in July and August shall be
added to the month of September and any days of attendance
in June shall be added to the month of May.

32 (c) In districts in which some buildings, but not all, 33 hold year-round classes, for the non-year-round buildings, 34 days of attendance in August shall be added to the month of 35 September and any days of attendance in June shall be added

1 to the month of May. The average daily attendance for the 2 year-round buildings shall be computed as provided in subdivision (b) of this paragraph (1). To calculate the 3 Average Daily Attendance for the district, the average 4 5 daily attendance for the year-round buildings shall be 6 multiplied by the days in session for the non-year-round buildings for each month and added to the monthly 7 attendance of the non-year-round buildings. 8

9 Except as otherwise provided in this Section, days of attendance by pupils shall be counted only for sessions of not 10 11 less than 5 clock hours of school work per day under direct 12 supervision of: (i) teachers, or (ii) non-teaching personnel or volunteer personnel when engaging in non-teaching duties and 13 supervising in those instances specified in subsection (a) of 14 15 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils 16 of legal school age and in kindergarten and grades 1 through 17 12.

Days of attendance by tuition pupils shall be accredited only to the districts that pay the tuition to a recognized school.

(2) Days of attendance by pupils of less than 5 clock hours
 of school shall be subject to the following provisions in the
 compilation of Average Daily Attendance.

(a) Pupils regularly enrolled in a public school for 24 only a part of the school day may be counted on the basis 25 of 1/6 day for every class hour of instruction of 40 26 27 minutes or more attended pursuant to such enrollment, 28 unless a pupil is enrolled in a block-schedule format of 80 29 minutes or more of instruction, in which case the pupil may 30 be counted on the basis of the proportion of minutes of 31 school work completed each day to the minimum number of 32 minutes that school work is required to be held that day.

33 (b) Days of attendance may be less than 5 clock hours 34 on the opening and closing of the school term, and upon the 35 first day of pupil attendance, if preceded by a day or days 36 utilized as an institute or teachers' workshop. 2

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

(d) A session of 3 or more clock hours may be counted 6 as a day of attendance (1) when the remainder of the school 7 day or at least 2 hours in the evening of that day is 8 9 utilized for an in-service training program for teachers, 10 up to a maximum of 5 days per school year of which a 11 maximum of 4 days of such 5 days may be used for parent-teacher conferences, provided a district conducts 12 an in-service training program for teachers which has been 13 approved by the State Superintendent of Education; or, in 14 lieu of 4 such days, 2 full days may be used, in which 15 16 event each such day may be counted as a day of attendance; 17 and (2) when days in addition to those provided in item (1) by a school pursuant to its 18 are scheduled school improvement plan adopted under Article 34 or its revised or 19 20 amended school improvement plan adopted under Article 2, provided that (i) such sessions of 3 or more clock hours 21 are scheduled to occur at regular intervals, (ii) the 22 23 remainder of the school days in which such sessions occur are utilized for in-service training programs or other 24 25 staff development activities for teachers, and (iii) a sufficient number of minutes of school work under the 26 27 direct supervision of teachers are added to the school days 28 between such regularly scheduled sessions to accumulate not less than the number of minutes by which such sessions 29 30 of 3 or more clock hours fall short of 5 clock hours. Any 31 full days used for the purposes of this paragraph shall not 32 be considered for computing average daily attendance. Days for in-service training 33 scheduled programs, staff development activities, or parent-teacher conferences may 34 be scheduled separately for different grade levels and 35 different attendance centers of the district. 36

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1 (e) A session of not less than one clock hour of 2 teaching hospitalized or homebound pupils on-site or by 3 telephone to the classroom may be counted as 1/2 day of 4 attendance, however these pupils must receive 4 or more 5 clock hours of instruction to be counted for a full day of 6 attendance.

(f) A session of at least 4 clock hours may be counted as a day of attendance for first grade pupils, and pupils in full day kindergartens, and a session of 2 or more hours may be counted as 1/2 day of attendance by pupils in kindergartens which provide only 1/2 day of attendance.

(g) For children with disabilities who are below the age of 6 years and who cannot attend 2 or more clock hours because of their disability or immaturity, a session of not less than one clock hour may be counted as 1/2 day of attendance; however for such children whose educational needs so require a session of 4 or more clock hours may be counted as a full day of attendance.

(h) A recognized kindergarten which provides for only 19 20 1/2 day of attendance by each pupil shall not have more than 1/2 day of attendance counted in any one day. However, 21 kindergartens may count 2 1/2 days of attendance in any 5 22 23 consecutive school days. When a pupil attends such a kindergarten for 2 half days on any one school day, the 24 pupil shall have the following day as a day absent from 25 school, unless the school district obtains permission in 26 27 writing from the State Superintendent of Education. 28 Attendance at kindergartens which provide for a full day of 29 attendance by each pupil shall be counted the same as 30 attendance by first grade pupils. Only the first year of 31 attendance in one kindergarten shall be counted, except in 32 case of children who entered the kindergarten in their fifth year whose educational development requires a second 33 year of kindergarten as determined under the rules and 34 35 regulations of the State Board of Education.

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1 (G) Equalized Assessed Valuation Data.

2 (1) For purposes of the calculation of Available Local 3 Resources required pursuant to subsection (D), the State Board of Education shall secure from the Department of Revenue the 4 5 value as equalized or assessed by the Department of Revenue of 6 all taxable property of every school district, together with (i) the applicable tax rate used in extending taxes for the 7 8 funds of the district as of September 30 of the previous year and (ii) the limiting rate for all school districts subject to 9 10 property tax extension limitations as imposed under the 11 Property Tax Extension Limitation Law.

12 The Department of Revenue shall add to the equalized 13 assessed value of all taxable property of each school district situated entirely or partially within a county that is or was 14 15 the alternative general homestead exemption subject to 16 provisions of Section 15-176 of the Property Tax Code (a) (i) 17 an amount equal to the total amount by which the homestead exemption allowed under Section 15-176 of the Property Tax Code 18 19 for real property situated in that school district exceeds the 20 total amount that would have been allowed in that school district if the maximum reduction under Section 15-176 was (i) 21 \$4,500 in Cook County or \$3,500 in all other counties in tax 22 23 year 2003 or (ii) \$5,000 in all counties in tax year 2004 and thereafter and (b) (ii) an amount equal to the aggregate amount 24 for the taxable year of all additional exemptions under Section 25 26 15-175 of the Property Tax Code for owners with a household 27 income of \$30,000 or less. The county clerk of any county that 28 is or was subject to the alternative general homestead exemption provisions of Section 15-176 of the Property Tax Code 29 30 shall annually calculate and certify to the Department of Revenue for each school district all homestead exemption 31 32 amounts under Section 15-176 of the Property Tax Code and all amounts of additional exemptions under Section 15-175 of the 33 Property Tax Code for owners with a household income of \$30,000 34 35 or less. It is the intent of this paragraph that if the general homestead exemption for a parcel of property is determined 36

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1 under Section 15-176 of the Property Tax Code rather than 2 Section 15-175, then the calculation of Available Local Resources shall not be affected by the difference, if any, 3 between the amount of the general homestead exemption allowed 4 5 for that parcel of property under Section 15-176 of the 6 Property Tax Code and the amount that would have been allowed had the general homestead exemption for that parcel of property 7 been determined under Section 15-175 of the Property Tax Code. 8 It is further the intent of this paragraph that if additional 9 10 exemptions are allowed under Section 15-175 of the Property Tax 11 Code for owners with a household income of less than \$30,000, 12 then the calculation of Available Local Resources shall not be affected by the difference, if any, because of those additional 13 exemptions. 14

15 This equalized assessed valuation, as adjusted further by 16 the requirements of this subsection, shall be utilized in the 17 calculation of Available Local Resources.

18 (2) The equalized assessed valuation in paragraph (1) shall19 be adjusted, as applicable, in the following manner:

20 (a) For the purposes of calculating State aid under this Section, with respect to any part of a school district 21 within a redevelopment project area in respect to which a 22 23 municipality has adopted tax increment allocation 24 financing pursuant to the Tax Increment Allocation Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11 25 26 of the Illinois Municipal Code or the Industrial Jobs 27 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the 28 Illinois Municipal Code, no part of the current equalized assessed valuation of real property located in any such 29 30 project area which is attributable to an increase above the 31 total initial equalized assessed valuation of such 32 property shall be used as part of the equalized assessed valuation of the district, until such time as 33 all redevelopment project costs have been paid, as provided in 34 11-74.4-8 35 Section of the Tax Increment Allocation in Section 11-74.6-35 of 36 Redevelopment Act or the

1 Industrial Jobs Recovery Law. For the purpose of the 2 equalized assessed valuation of the district, the total 3 initial equalized assessed valuation or the current 4 equalized assessed valuation, whichever is lower, shall be 5 used until such time as all redevelopment project costs 6 have been paid.

(b) The real property equalized assessed valuation for 7 a school district shall be adjusted by subtracting from the 8 9 real property value as equalized or assessed by the Department of Revenue for the district an amount computed 10 11 by dividing the amount of any abatement of taxes under 12 Section 18-170 of the Property Tax Code by 3.00% for a 13 district maintaining grades kindergarten through 12, by 2.30% for a district maintaining grades kindergarten 14 through 8, or by 1.05% for a district maintaining grades 9 15 16 through 12 and adjusted by an amount computed by dividing 17 the amount of any abatement of taxes under subsection (a) of Section 18-165 of the Property Tax Code by the same 18 19 percentage rates for district type as specified in this 20 subparagraph (b).

(3) For the 1999-2000 school year and each school year thereafter, if a school district meets all of the criteria of this subsection (G)(3), the school district's Available Local Resources shall be calculated under subsection (D) using the district's Extension Limitation Equalized Assessed Valuation as calculated under this subsection (G)(3).

For purposes of this subsection (G)(3) the following terms shall have the following meanings:

29 30 "Budget Year": The school year for which general State aid is calculated and awarded under subsection (E).

31 "Base Tax Year": The property tax levy year used to32 calculate the Budget Year allocation of general State aid.

33 "Preceding Tax Year": The property tax levy year34 immediately preceding the Base Tax Year.

35 "Base Tax Year's Tax Extension": The product of the 36 equalized assessed valuation utilized by the County Clerk in the Base Tax Year multiplied by the limiting rate as
 calculated by the County Clerk and defined in the Property
 Tax Extension Limitation Law.

4 "Preceding Tax Year's Tax Extension": The product of
5 the equalized assessed valuation utilized by the County
6 Clerk in the Preceding Tax Year multiplied by the Operating
7 Tax Rate as defined in subsection (A).

8 "Extension Limitation Ratio": A numerical ratio, 9 certified by the County Clerk, in which the numerator is 10 the Base Tax Year's Tax Extension and the denominator is 11 the Preceding Tax Year's Tax Extension.

12 "Operating Tax Rate": The operating tax rate as defined13 in subsection (A).

If a school district is subject to property tax extension 14 15 limitations as imposed under the Property Tax Extension Limitation Law, the State Board of Education shall calculate 16 17 the Extension Limitation Equalized Assessed Valuation of that district. For the 1999-2000 school year, the Extension 18 19 Limitation Equalized Assessed Valuation of a school district as calculated by the State Board of Education shall be equal to 20 the product of the district's 1996 Equalized Assessed Valuation 21 22 and the district's Extension Limitation Ratio. For the 23 2000-2001 school year and each school year thereafter, the Extension Limitation Equalized Assessed Valuation of a school 24 25 district as calculated by the State Board of Education shall be 26 equal to the product of the Equalized Assessed Valuation last 27 used in the calculation of general State aid and the district's 28 Extension Limitation Ratio. If the Extension Limitation 29 Equalized Assessed Valuation of a school district as calculated 30 under this subsection (G)(3) is less than the district's equalized assessed valuation as calculated pursuant 31 to 32 subsections (G)(1) and (G)(2), then for purposes of calculating the district's general State aid for the Budget Year pursuant 33 34 to subsection (E), that Extension Limitation Equalized 35 Assessed Valuation shall be utilized to calculate the district's Available Local Resources under subsection (D). 36

1 (4) For the purposes of calculating general State aid for 2 1999-2000 school year only, if the а school district 3 experienced a triennial reassessment on the equalized assessed valuation used in calculating its general State financial aid 4 5 apportionment for the 1998-1999 school year, the State Board of Education shall calculate the Extension Limitation Equalized 6 Assessed Valuation that would have been used to calculate the 7 8 district's 1998-1999 general State aid. This amount shall equal 9 the product of the equalized assessed valuation used to calculate general State aid for the 1997-1998 school year and 10 11 the district's Extension Limitation Ratio. If the Extension 12 Limitation Equalized Assessed Valuation of the school district 13 as calculated under this paragraph (4) is less than the equalized assessed valuation 14 district's utilized in 15 calculating the district's 1998-1999 general State aid 16 allocation, then for purposes of calculating the district's 17 general State aid pursuant to paragraph (5) of subsection (E), that Extension Limitation Equalized Assessed Valuation shall 18 19 be utilized to calculate the district's Available Local 20 Resources.

(5) For school districts having a majority of their 21 equalized assessed valuation in any county except Cook, DuPage, 22 23 Kane, Lake, McHenry, or Will, if the amount of general State aid allocated to the school district for the 1999-2000 school 24 year under the provisions of subsection (E), (H), and (J) of 25 26 this Section is less than the amount of general State aid 27 allocated to the district for the 1998-1999 school year under 28 these subsections, then the general State aid of the district 29 for the 1999-2000 school year only shall be increased by the 30 difference between these amounts. The total payments made under this paragraph (5) shall not exceed \$14,000,000. Claims shall 31 32 be prorated if they exceed \$14,000,000.

33 (H) Supplemental General State Aid.

34 (1) In addition to the general State aid a school district35 is allotted pursuant to subsection (E), qualifying school

1 districts shall receive a grant, paid in conjunction with a 2 district's payments of general State aid, for supplemental 3 general State aid based upon the concentration level of 4 low-income households within children from the school 5 district. Supplemental State aid grants provided for school 6 districts under this subsection shall be appropriated for distribution to school districts as part of the same line item 7 8 in which the general State financial aid of school districts is 9 appropriated under this Section. If the appropriation in any 10 fiscal year for general State aid and supplemental general 11 State aid is insufficient to pay the amounts required under the 12 general State aid and supplemental general State aid 13 calculations, then the State Board of Education shall ensure that each school district receives the full amount due for 14 15 general State aid and the remainder of the appropriation shall 16 be used for supplemental general State aid, which the State 17 Board of Education shall calculate and pay to eliqible districts on a prorated basis. 18

19 (1.5) This paragraph (1.5) applies only to those school 20 years preceding the 2003-2004 school year. For purposes of this subsection (H), the term "Low-Income Concentration Level" 21 22 shall be the low-income eligible pupil count from the most 23 recently available federal census divided by the Average Daily 24 Attendance of the school district. If, however, (i) the percentage decrease from the 2 most recent federal censuses in 25 26 the low-income eligible pupil count of a high school district 27 with fewer than 400 students exceeds by 75% or more the 28 percentage change in the total low-income eligible pupil count 29 of contiguous elementary school districts, whose boundaries 30 are coterminous with the high school district, or (ii) a high 31 school district within 2 counties and serving 5 elementary 32 school districts, whose boundaries are coterminous with the high school district, has a percentage decrease from the 2 most 33 34 recent federal censuses in the low-income eligible pupil count 35 and there is a percentage increase in the total low-income eligible pupil count of a majority of the elementary school 36

1 districts in excess of 50% from the 2 most recent federal 2 censuses, then the high school district's low-income eligible pupil count from the earlier federal census shall be the number 3 4 used as the low-income eligible pupil count for the high school 5 district, for purposes of this subsection (H). The changes made 6 to this paragraph (1) by Public Act 92-28 shall apply to supplemental general State aid grants for school 7 vears 8 preceding the 2003-2004 school year that are paid in fiscal 9 year 1999 or thereafter and to any State aid payments made in fiscal year 1994 through fiscal year 1998 pursuant 10 to subsection 1(n) of Section 18-8 of this Code (which was 11 12 repealed on July 1, 1998), and any high school district that is 13 affected by Public Act 92-28 is entitled to a recomputation of its supplemental general State aid grant or State aid paid in 14 15 any of those fiscal years. This recomputation shall not be 16 affected by any other funding.

17 (1.10) This paragraph (1.10) applies to the 2003-2004 school year and each school year thereafter. For purposes of 18 19 this subsection (H), the term "Low-Income Concentration Level" 20 shall, for each fiscal year, be the low-income eligible pupil count as of July 1 of the immediately preceding fiscal year (as 21 22 determined by the Department of Human Services based on the 23 number of pupils who are eligible for at least one of the 24 following low income programs: Medicaid, KidCare, TANF, or Food 25 Stamps, excluding pupils who are eligible for services provided 26 by the Department of Children and Family Services, averaged 27 over the 2 immediately preceding fiscal years for fiscal year 28 2004 and over the 3 immediately preceding fiscal years for each 29 fiscal year thereafter) divided by the Average Daily Attendance 30 of the school district.

31 (2) Supplemental general State aid pursuant to this
32 subsection (H) shall be provided as follows for the 1998-1999,
33 1999-2000, and 2000-2001 school years only:

34 (a) For any school district with a Low Income
35 Concentration Level of at least 20% and less than 35%, the
36 grant for any school year shall be \$800 multiplied by the

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low income eligible pupil count.

For any school district with a Low Income (b) Concentration Level of at least 35% and less than 50%, the grant for the 1998-1999 school year shall be \$1,100 5 multiplied by the low income eligible pupil count.

For any school district with a Low Income (C) Concentration Level of at least 50% and less than 60%, the grant for the 1998-99 school year shall be \$1,500 multiplied by the low income eligible pupil count.

10 (d) For any school district with a Low Income 11 Concentration Level of 60% or more, the grant for the 12 1998-99 school year shall be \$1,900 multiplied by the low income eligible pupil count. 13

(e) For the 1999-2000 school year, the per pupil amount 14 specified in subparagraphs (b), (c), and (d) immediately 15 above shall be increased to \$1,243, \$1,600, and \$2,000, 16 17 respectively.

(f) For the 2000-2001 school year, the per pupil 18 amounts specified in subparagraphs (b), (c), and (d) 19 immediately above shall be \$1,273, \$1,640, and \$2,050, 20 21 respectively.

(2.5) Supplemental general State aid pursuant to this 22 23 subsection (H) shall be provided as follows for the 2002-2003 school year: 24

For any school district with a Low Income 25 (a) Concentration Level of less than 10%, the grant for each 26 27 school year shall be \$355 multiplied by the low income 28 eligible pupil count.

29 For any school district with a Low Income (b) 30 Concentration Level of at least 10% and less than 20%, the grant for each school year shall be \$675 multiplied by the 31 32 low income eligible pupil count.

For any school district with a Low Income 33 (C) Concentration Level of at least 20% and less than 35%, the 34 grant for each school year shall be \$1,330 multiplied by 35 36 the low income eligible pupil count.

1 (d) For any school district with a Low Income 2 Concentration Level of at least 35% and less than 50%, the 3 grant for each school year shall be \$1,362 multiplied by 4 the low income eligible pupil count.

5 (e) For any school district with a Low Income 6 Concentration Level of at least 50% and less than 60%, the 7 grant for each school year shall be \$1,680 multiplied by 8 the low income eligible pupil count.

9 (f) For any school district with a Low Income 10 Concentration Level of 60% or more, the grant for each 11 school year shall be \$2,080 multiplied by the low income 12 eligible pupil count.

13 (2.10) Except as otherwise provided, supplemental general 14 State aid pursuant to this subsection (H) shall be provided as 15 follows for the 2003-2004 school year and each school year 16 thereafter:

17 (a) For any school district with a Low Income
18 Concentration Level of 15% or less, the grant for each
19 school year shall be \$355 multiplied by the low income
20 eligible pupil count.

(b) For any school district with a Low Income
Concentration Level greater than 15%, the grant for each
school year shall be \$294.25 added to the product of \$2,700
and the square of the Low Income Concentration Level, all
multiplied by the low income eligible pupil count.

For the 2003-2004 and 2004-2005 school year only, the grant shall be no less than the grant for the 2002-2003 school year. For the 2005-2006 school year only, the grant shall be no less than the grant for the 2002-2003 school year multiplied by 0.66. For the 2006-2007 school year only, the grant shall be no less than the grant for the 2002-2003 school year multiplied by 0.33.

For the 2003-2004 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to the product of 0.25 multiplied by the difference between the grant amount calculated under subsection (a) or (b)

1 of this paragraph (2.10), whichever is applicable, and the 2 grant received during the 2002-2003 school year. For the 3 2004-2005 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to 4 5 the product of 0.50 multiplied by the difference between the grant amount calculated under subsection (a) or (b) of this 6 paragraph (2.10), whichever is applicable, and the grant 7 8 received during the 2002-2003 school year. For the 2005-2006 9 school year only, the grant shall be no greater than the grant received during the 2002-2003 school year added to the product 10 11 of 0.75 multiplied by the difference between the grant amount calculated under subsection (a) or (b) of this paragraph 12 13 (2.10), whichever is applicable, and the grant received during the 2002-2003 school year. 14

15 (3) School districts with an Average Daily Attendance of 16 more than 1,000 and less than 50,000 that qualify for 17 supplemental general State aid pursuant to this subsection shall submit a plan to the State Board of Education prior to 18 19 October 30 of each year for the use of the funds resulting from 20 this grant of supplemental general State aid for the improvement of instruction in which priority is given to 21 22 meeting the education needs of disadvantaged children. Such 23 plan shall be submitted in accordance with rules and regulations promulgated by the State Board of Education. 24

(4) School districts with an Average Daily Attendance of 50,000 or more that qualify for supplemental general State aid pursuant to this subsection shall be required to distribute from funds available pursuant to this Section, no less than \$261,000,000 in accordance with the following requirements:

30 (a) The required amounts shall be distributed to the 31 attendance centers within the district in proportion to the 32 number of pupils enrolled at each attendance center who are eligible to receive free or reduced-price lunches or 33 breakfasts under the federal Child Nutrition Act of 1966 34 under the National School Lunch Act during 35 and the 36 immediately preceding school year.

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(b) The distribution of these portions of supplemental and general State aid among attendance centers according to these requirements shall not be compensated for or contravened by adjustments of the total of other funds appropriated to any attendance centers, and the Board of Education shall utilize funding from one or several sources in order to fully implement this provision annually prior to the opening of school.

(c) Each attendance center shall be provided by the 9 10 school district a distribution of noncategorical funds and 11 other categorical funds to which an attendance center is 12 entitled under law in order that the general State aid and supplemental general State aid provided by application of 13 this subsection supplements rather than supplants the 14 noncategorical funds and other categorical funds provided 15 16 by the school district to the attendance centers.

(d) Any funds made available under this subsection that by reason of the provisions of this subsection are not required to be allocated and provided to attendance centers may be used and appropriated by the board of the district for any lawful school purpose.

(e) Funds received by an attendance center pursuant to 22 23 this subsection shall be used by the attendance center at the discretion of the principal and local school council 24 25 programs to improve educational opportunities at for 26 qualifying schools through the following programs and 27 services: early childhood education, reduced class size or 28 improved adult to student classroom ratio, enrichment programs, remedial assistance, attendance improvement, and 29 30 educationally beneficial other expenditures which 31 supplement the regular and basic programs as determined by 32 the State Board of Education. Funds provided shall not be expended for any political or lobbying purposes as defined 33 by board rule. 34

35 (f) Each district subject to the provisions of this
 36 subdivision (H) (4) shall submit an acceptable plan to meet

1 educational needs of disadvantaged children, the in compliance with the requirements of this paragraph, to the 2 3 State Board of Education prior to July 15 of each year. This plan shall be consistent with the decisions of local 4 5 school councils concerning the school expenditure plans developed in accordance with part 4 of Section 34-2.3. The 6 State Board shall approve or reject the plan within 60 days 7 after its submission. If the plan is rejected, the district 8 9 shall give written notice of intent to modify the plan 10 within 15 days of the notification of rejection and then 11 submit a modified plan within 30 days after the date of the written notice of intent to modify. Districts may amend 12 approved plans pursuant to rules promulgated by the State 13 Board of Education. 14

Upon notification by the State Board of Education that the district has not submitted a plan prior to July 15 or a modified plan within the time period specified herein, the State aid funds affected by that plan or modified plan shall be withheld by the State Board of Education until a plan or modified plan is submitted.

If the district fails to distribute State aid to 21 22 attendance centers in accordance with an approved plan, the plan for the following year shall allocate funds, in 23 24 addition to the funds otherwise required by this subsection, to those attendance centers which 25 were 26 underfunded during the previous year in amounts equal to 27 such underfunding.

28 For purposes of determining compliance with this 29 subsection in relation to the requirements of attendance 30 center funding, each district subject to the provisions of 31 this subsection shall submit as a separate document by 32 December 1 of each year a report of expenditure data for the prior year in addition to any modification of its 33 current plan. If it is determined that there has been a 34 35 failure to comply with the expenditure provisions of this subsection regarding contravention or supplanting, the 36

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1 State Superintendent of Education shall, within 60 days of 2 receipt of the report, notify the district and any affected local school council. The district shall within 45 days of 3 notification inform 4 receipt of that the State 5 Superintendent of Education of the remedial or corrective 6 action to be taken, whether by amendment of the current plan, if feasible, or by adjustment in the plan for the 7 following year. Failure to provide the expenditure report 8 9 or the notification of remedial or corrective action in a 10 timely manner shall result in a withholding of the affected 11 funds.

12 The State Board of Education shall promulgate rules and 13 regulations to implement the provisions of this shall be released under subsection. No funds this 14 subdivision (H)(4) to any district that has not submitted a 15 16 plan that has been approved by the State Board of 17 Education.

18 (I) General State Aid for Newly Configured School Districts.

19 (1) For a new school district formed by combining property included totally within 2 or more previously existing school 20 districts, for its first year of existence the general State 21 22 aid and supplemental general State aid calculated under this 23 Section shall be computed for the new district and for the 24 previously existing districts for which property is totally 25 included within the new district. If the computation on the 26 basis of the previously existing districts is greater, a 27 supplementary payment equal to the difference shall be made for 28 the first 4 years of existence of the new district.

(2) For a school district which annexes all of the territory of one or more entire other school districts, for the first year during which the change of boundaries attributable to such annexation becomes effective for all purposes as determined under Section 7-9 or 7A-8, the general State aid and supplemental general State aid calculated under this Section shall be computed for the annexing district as constituted

1 after the annexation and for the annexing and each annexed 2 district as constituted prior to the annexation; and if the 3 computation on the basis of the annexing and annexed districts constituted prior to the annexation is 4 greater, a as 5 supplementary payment equal to the difference shall be made for 6 the first 4 years of existence of the annexing school district as constituted upon such annexation. 7

8 (3) For 2 or more school districts which annex all of the 9 territory of one or more entire other school districts, and for 2 or more community unit districts which result upon the 10 11 division (pursuant to petition under Section 11A-2) of one or 12 more other unit school districts into 2 or more parts and which 13 together include all of the parts into which such other unit school district or districts are so divided, for the first year 14 15 during which the change of boundaries attributable to such 16 annexation or division becomes effective for all purposes as 17 determined under Section 7-9 or 11A-10, as the case may be, the general State aid and supplemental general State aid calculated 18 19 under this Section shall be computed for each annexing or 20 resulting district as constituted after the annexation or division and for each annexing and annexed district, or for 21 each resulting and divided district, as constituted prior to 22 23 the annexation or division; and if the aggregate of the general 24 State aid and supplemental general State aid as so computed for 25 the annexing or resulting districts as constituted after the 26 annexation or division is less than the aggregate of the 27 general State aid and supplemental general State aid as so 28 computed for the annexing and annexed districts, or for the 29 resulting and divided districts, as constituted prior to the 30 annexation or division, then a supplementary payment equal to 31 the difference shall be made and allocated between or among the 32 annexing or resulting districts, as constituted upon such annexation or division, for the first 4 years of their 33 existence. The total difference payment shall be allocated 34 35 between or among the annexing or resulting districts in the 36 same ratio as the pupil enrollment from that portion of the

1 annexed or divided district or districts which is annexed to or 2 included in each such annexing or resulting district bears to 3 the total pupil enrollment from the entire annexed or divided district or districts, as such pupil enrollment is determined 4 5 for the school year last ending prior to the date when the 6 change of boundaries attributable to the annexation or division becomes effective for all purposes. The amount of the total 7 difference payment and the amount thereof to be allocated to 8 the annexing or resulting districts shall be computed by the 9 10 State Board of Education on the basis of pupil enrollment and other data which shall be certified to the State Board of 11 12 Education, on forms which it shall provide for that purpose, by the regional superintendent of schools for each educational 13 service region in which the annexing and annexed districts, or 14 resulting and divided districts are located. 15

16 (3.5) Claims for financial assistance under this 17 subsection (I) shall not be recomputed except as expressly 18 provided under this Section.

(4) Any supplementary payment made under this subsection
(I) shall be treated as separate from all other payments made
pursuant to this Section.

#### 22 (J) Supplementary Grants in Aid.

(1) Notwithstanding any other provisions of this Section, 23 24 the amount of the aggregate general State aid in combination 25 with supplemental general State aid under this Section for 26 which each school district is eligible shall be no less than 27 the amount of the aggregate general State aid entitlement that was received by the district under Section 18-8 (exclusive of 28 29 amounts received under subsections 5(p) and 5(p-5) of that 30 Section) for the 1997-98 school year, pursuant to the 31 provisions of that Section as it was then in effect. If a school district qualifies to receive a supplementary payment 32 33 made under this subsection (J), the amount of the aggregate general State aid in combination with supplemental general 34 35 State aid under this Section which that district is eligible to

1 receive for each school year shall be no less than the amount 2 of the aggregate general State aid entitlement that was 3 received by the district under Section 18-8 (exclusive of 4 amounts received under subsections 5(p) and 5(p-5) of that 5 Section) for the 1997-1998 school year, pursuant to the 6 provisions of that Section as it was then in effect.

(2) If, as provided in paragraph (1) of this subsection 7 8 (J), a school district is to receive aggregate general State 9 aid in combination with supplemental general State aid under this Section for the 1998-99 school year and any subsequent 10 11 school year that in any such school year is less than the 12 amount of the aggregate general State aid entitlement that the 13 district received for the 1997-98 school year, the school 14 district shall also receive, from a separate appropriation made for purposes of this subsection (J), a supplementary payment 15 16 that is equal to the amount of the difference in the aggregate State aid figures as described in paragraph (1). 17

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(3) (Blank).

19 (K) Grants to Laboratory and Alternative Schools.

In calculating the amount to be paid to the governing board of a public university that operates a laboratory school under this Section or to any alternative school that is operated by a regional superintendent of schools, the State Board of Education shall require by rule such reporting requirements as it deems necessary.

26 As used in this Section, "laboratory school" means a public 27 school which is created and operated by a public university and 28 approved by the State Board of Education. The governing board 29 of a public university which receives funds from the State Board under this subsection (K) may not increase the number of 30 31 students enrolled in its laboratory school from a single district, if that district is already sending 50 or more 32 students, except under a mutual agreement between the school 33 board of a student's district of residence and the university 34 which operates the laboratory school. A laboratory school may 35

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not have more than 1,000 students, excluding students with
 disabilities in a special education program.

3 As used in this Section, "alternative school" means a 4 public school which is created and operated by a Regional 5 Superintendent of Schools and approved by the State Board of 6 Education. Such alternative schools may offer courses of instruction for which credit is given in regular school 7 8 programs, courses to prepare students for the high school 9 equivalency testing program or vocational and occupational 10 training. A regional superintendent of schools may contract 11 with a school district or a public community college district 12 to operate an alternative school. An alternative school serving 13 more than one educational service region may be established by the regional superintendents of schools of the affected 14 15 educational service regions. An alternative school serving 16 more than one educational service region may be operated under such terms as the regional superintendents of schools of those 17 educational service regions may agree. 18

19 Each laboratory and alternative school shall file, on forms 20 provided by the State Superintendent of Education, an annual State aid claim which states the Average Daily Attendance of 21 22 the school's students by month. The best 3 months' Average 23 Daily Attendance shall be computed for each school. The general 24 State aid entitlement shall be computed by multiplying the applicable Average Daily Attendance by the Foundation Level as 25 26 determined under this Section.

27 (L) Payments, Additional Grants in Aid and Other Requirements.

28 (1) For a school district operating under the financial 29 supervision of an Authority created under Article 34A, the general State aid otherwise payable to that district under this 30 31 Section, but not the supplemental general State aid, shall be reduced by an amount equal to the budget for the operations of 32 the Authority as certified by the Authority to the State Board 33 of Education, and an amount equal to such reduction shall be 34 paid to the Authority created for such district for its 35

operating expenses in the manner provided in Section 18-11. The remainder of general State school aid for any such district shall be paid in accordance with Article 34A when that Article provides for a disposition other than that provided by this Article.

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(2) (Blank).

7 (3) Summer school. Summer school payments shall be made as8 provided in Section 18-4.3.

9 (M) Education Funding Advisory Board.

The Education Funding Advisory Board, hereinafter in this 10 11 subsection (M) referred to as the "Board", is hereby created. The Board shall consist of 5 members who are appointed by the 12 Governor, by and with the advice and consent of the Senate. The 13 14 members appointed shall include representatives of education, 15 business, and the general public. One of the members so 16 appointed shall be designated by the Governor at the time the appointment is made as the chairperson of the Board. The 17 18 initial members of the Board may be appointed any time after 19 the effective date of this amendatory Act of 1997. The regular term of each member of the Board shall be for 4 years from the 20 third Monday of January of the year in which the term of the 21 22 member's appointment is to commence, except that of the 5 23 initial members appointed to serve on the Board, the member who 24 is appointed as the chairperson shall serve for a term that 25 commences on the date of his or her appointment and expires on 26 the third Monday of January, 2002, and the remaining 4 members, 27 by lots drawn at the first meeting of the Board that is held 28 after all 5 members are appointed, shall determine 2 of their 29 number to serve for terms that commence on the date of their 30 respective appointments and expire on the third Monday of 31 January, 2001, and 2 of their number to serve for terms that commence on the date of their respective appointments and 32 expire on the third Monday of January, 2000. All members 33 appointed to serve on the Board shall serve until their 34 35 respective successors are appointed and confirmed. Vacancies

1 shall be filled in the same manner as original appointments. If 2 a vacancy in membership occurs at a time when the Senate is not in session, the Governor shall make a temporary appointment 3 4 until the next meeting of the Senate, when he or she shall 5 appoint, by and with the advice and consent of the Senate, a 6 person to fill that membership for the unexpired term. If the Senate is not in session when the initial appointments are 7 8 made, those appointments shall be made as in the case of 9 vacancies.

The Education Funding Advisory Board shall be deemed 10 11 established, and the initial members appointed by the Governor 12 to serve as members of the Board shall take office, on the date 13 that the Governor makes his or her appointment of the fifth initial member of the Board, whether those initial members are 14 15 then serving pursuant to appointment and confirmation or 16 pursuant to temporary appointments that are made by the 17 Governor as in the case of vacancies.

18 The State Board of Education shall provide such staff 19 assistance to the Education Funding Advisory Board as is 20 reasonably required for the proper performance by the Board of 21 its responsibilities.

For school years after the 2000-2001 school year, 22 the 23 Education Funding Advisory Board, in consultation with the State Board of Education, shall make recommendations as 24 provided in this subsection (M) to the General Assembly for the 25 26 foundation level under subdivision (B)(3) of this Section and 27 for the supplemental general State aid grant level under 28 subsection (H) of this Section for districts with high 29 concentrations of children from poverty. The recommended 30 foundation level shall be determined based on a methodology 31 which incorporates the basic education expenditures of 32 low-spending schools exhibiting high academic performance. The 33 Funding Advisory Board shall Education make such recommendations to the General Assembly on January 1 of odd 34 35 numbered years, beginning January 1, 2001.

1 (N) (Blank).

2 (O) References.

(1) References in other laws to the various subdivisions of
Section 18-8 as that Section existed before its repeal and
replacement by this Section 18-8.05 shall be deemed to refer to
the corresponding provisions of this Section 18-8.05, to the
extent that those references remain applicable.

8 (2) References in other laws to State Chapter 1 funds shall 9 be deemed to refer to the supplemental general State aid 10 provided under subsection (H) of this Section.

(P) Public Act 93-838 This amendatory Act of the 93rd General 11 Assembly and Public Act 93-808 House Bill 4266 of the 93rd 12 General Assembly make inconsistent changes to this Section. If 13 14 House Bill 4266 becomes law, then Under Section 6 of the 15 Statute on Statutes there is an irreconcilable conflict between Public Act 93-808 and Public Act 93-838 House Bill 4266 and 16 this amendatory Act. Public Act 93-838 This amendatory Act, 17 18 being the last acted upon, is controlling. The text of Public Act 93-838 this amendatory Act is the law regardless of the 19 text of Public Act 93-808 House Bill 4266. 20

21 (Source: P.A. 92-16, eff. 6-28-01; 92-28, eff. 7-1-01; 92-29, 22 eff. 7-1-01; 92-269, eff. 8-7-01; 92-604, eff. 7-1-02; 92-636, 23 eff. 7-11-02; 92-651, eff. 7-11-02; 93-21, eff. 7-1-03; 93-715, 24 eff. 7-12-04; 93-808, eff. 7-26-04; 93-838, eff. 7-30-04; 25 93-875, eff. 8-6-04; revised 10-21-04.)

26 Section 99. Effective date. This Act takes effect July 1, 27 2005.