



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1550

Introduced 2/18/2009, by Sen. J. Bradley Burzynski

SYNOPSIS AS INTRODUCED:

See Index

Creates the Local Option School District Income Tax Act and amends the School Code, the State Finance Act, the Illinois Income Tax Act, and the Property Tax Code. Authorizes school districts by referendum to impose an income tax on individuals resident of the district. Provides that the income tax must be levied at a rate that will produce an amount equal to the corresponding 50% reduction in property taxes for educational, operations and maintenance, and transportation purposes. Provides for a referendum repeal of the tax. Sets forth procedures for levying and collecting the tax and for deposit of the income tax revenues. Provides for disbursement of the tax to school districts by the State Treasurer. Amends the Property Tax Extension Limitation Law to exclude from the definition of "aggregate extension" school district levies made to cover amounts lost because of the repeal of the local income tax for schools as formerly imposed by the district under the Local Option School District Income Tax Act. Amends the State aid formula provisions of the School Code. Provides that the adoption or failure to adopt a local income tax for schools and any disbursement of funds or any tax abatement required under the Local Option School District Income Tax Act shall not affect the computation or distribution of State aid for school districts. Effective immediately.

LRB096 10850 HLH 21080 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 1. Short title. This Act may be cited as the Local
5 Option School District Income Tax Act.

6 Section 5. Definitions. In this Act:

7 "Taxable income" means that portion of the net income of a
8 taxpayer that is allocable and apportionable to the school
9 district of which the taxpayer is a resident under the
10 provisions of this Act and the regulations promulgated
11 thereunder.

12 "Net income" means the net income of a taxpayer as defined
13 and as determined and computed for the taxable year under the
14 provisions of the Illinois Income Tax Act.

15 "Taxable year" means the calendar year, or the fiscal year
16 ending in such calendar year, upon the basis of which taxable
17 income is computed under this Act, and also includes a
18 fractional part of a year for which income is earned.

19 "Resident" means an individual who is in a school district
20 for other than a temporary transitory purpose during the
21 taxable year, or who is domiciled in that school district but
22 is absent therefrom for a temporary or transitory purpose
23 during the taxable year.

1 "Residential property" means (i) property that is
2 "homestead property" within the meaning of Section 15-175 of
3 the Property Tax Code, and (ii) any other real property that is
4 used solely for residential purposes and that is improved with
5 a structure that consists only of not more than 6 residential
6 units, at least one of which is occupied as the principal
7 dwelling place of the owner or owners of the property.

8 Section 10. Referendum; imposition of tax; limitations.
9 The school board of each school district, including special
10 charter districts as defined in Section 1-3 of the School Code
11 and school districts organized under Article 34 of that Code,
12 may by proper resolution or shall upon receipt of a petition of
13 5% of the voters who voted in the school district in the last
14 gubernatorial election cause to be submitted to the voters of
15 the school district at the general election held in November of
16 an even-numbered year or at the nonpartisan election held in
17 November of an odd-numbered year, in accordance with the
18 general election law, a proposition to authorize an annual
19 local income tax for schools, measured as a non-graduated
20 percentage of the taxable income of individuals resident of the
21 district and imposed only in increments of 0.125%, to be
22 imposed on every such individual on the privilege of earning or
23 receiving income as a resident of the school district; provided
24 that the tax shall not be imposed on income earned or received
25 by an individual during any period in which the individual is a

1 nonresident of the school district even though the income is
2 earned or received in that school district. The resolution
3 shall be adopted or the petition shall be filed under this
4 Section not less than 90 days before the date of the November
5 election at which the proposition is to be submitted to the
6 voters of the school district.

7 The resolution or petition to submit the proposition to the
8 voters of the district shall: (i) specify an estimated initial
9 rate at which the tax is proposed to be imposed; (ii) state
10 that the actual initial rate at which the tax is imposed shall
11 be computed by the Department of Revenue and shall be adjusted
12 every 12 months thereafter; and (iii) state that the actual
13 initial rate and the rate as adjusted and imposed for each
14 succeeding 12 month period shall be computed by the Department
15 of Revenue in such manner as to produce, from the tax imposed
16 under this Act, aggregate income tax revenues for distribution
17 to the school district in each calendar year that are equal, as
18 near as may be, to the 50% abatement that the county clerk is
19 required to make in each such calendar year, as provided in
20 Section 40, in extending against residential property located
21 in the district taxes levied by the district during the
22 preceding calendar year for the educational, operations and
23 maintenance, and transportation purposes of the district. The
24 proposition shall state the approximate initial rate at which
25 the tax is proposed to be imposed, as computed by the
26 Department of Revenue under subsection (b) of Section 15, and

1 shall be in substantially the following form:

2 Shall School District No. be authorized to impose
3 a local income tax for schools at an initial annual rate of
4 approximately ...% on the taxable income earned or received
5 by individuals who are residents of the school district, if
6 the actual initial rate at which the tax is imposed is
7 adjusted every 12 months thereafter, and if the actual
8 initial rate and the rate as adjusted and imposed for each
9 succeeding 12 month period are computed by the Department
10 of Revenue in such manner as to produce aggregate income
11 tax revenues for distribution to the school district in
12 each calendar year that are equal, as near as may be, to a
13 50% reduction that would then have to be made in each such
14 calendar year in the extension against residential
15 property of real property taxes levied by the district
16 during the preceding calendar year for the educational,
17 operations and maintenance, and transportation purposes of
18 the district?

19 The votes shall be recorded as "Yes" or "No". If a majority of
20 the votes cast at the election on the proposition to impose the
21 local income tax for schools is in favor thereof, the school
22 board shall, commencing on March 1 of the calendar year
23 immediately succeeding the calendar year in which the election
24 is held and thereafter, unless such authority is repealed as
25 provided in Section 25, impose the annual tax at an annual rate
26 as initially computed and as computed and adjusted every 12

1 months thereafter by the Department of Revenue as provided in
2 subsection (c) of Section 15.

3 Section 15. Determination of annual rate.

4 (a) Upon a school board's adoption of a resolution or
5 receipt of a petition to impose within the school district the
6 local income tax for schools as provided in this Act, the
7 school board shall request the county clerk of each county in
8 which all or any part of the territory of the school district
9 is located to certify, and each such county clerk shall
10 certify, to the school board and to the Department of Revenue,
11 not later than August 1 of the calendar year in which the
12 proposition to impose a local income tax for schools is to be
13 submitted to the voters of the district at a regular election
14 held in November of that year, an amount equal to the aggregate
15 amount of real property taxes that could be extended against
16 the equalized assessed valuation of the taxable residential
17 property in the district for the educational, operations and
18 maintenance, and transportation purposes of the district (i) if
19 those real property taxes are levied at the maximum rates at
20 which the district is authorized to levy those taxes for the
21 fiscal year of the district that begins in the calendar year in
22 which the resolution is adopted or the petition is received,
23 and (ii) if those real property taxes are extended at those
24 rates against the equalized assessed valuation of the taxable
25 residential property in the district for the calendar year in

1 which the petition is filed or the resolution is adopted.

2 (b) Not more than 15 days after receipt by the Department
3 of Revenue of the certification or certifications required to
4 be made by the county clerk or county clerks as provided in
5 subsection (a), the Department of Revenue shall compute and
6 certify to the school board of the school district the
7 approximate rate, calculated to the nearest 0.125%, that, had
8 this Act been in effect during the calendar year immediately
9 preceding the calendar year in which the resolution is adopted
10 or the petition is received, and had the local income tax for
11 schools been imposed and collected under this Act within the
12 district during each of the 12 months comprising that
13 immediately preceding calendar year at that approximate rate,
14 would have produced in collected income taxes that were
15 distributable to that school district for that calendar year an
16 amount equal or substantially equal to but not greater than 50%
17 of the total amount or amounts certified by the county clerk or
18 county clerks, as the case may be, under subsection (a). The
19 approximate rate as computed by the Department of Revenue under
20 this subsection shall be the approximate initial annual rate
21 that must be stated in the proposition that is submitted to the
22 voters of the district under Section 10.

23 (c) Not later than February 1 of each calendar year during
24 any part of which the local income tax for schools is or will
25 be imposed in a school district, each county clerk in which all
26 or any part of the school district is located shall compute and

1 certify to the Department of Revenue and the school board, as
2 provided in Section 40, the aggregate amount of the abatement
3 required to be made under that Section in each such calendar
4 year in the extension against the residential property located
5 in the district of taxes levied by the district in the
6 preceding calendar year for educational, operations and
7 maintenance, and transportation purposes. Within 10 days after
8 the receipt by the Department of Revenue of the annual
9 certification required to be made by each county clerk in which
10 all or any part of the school district is located, the
11 Department of Revenue shall compute the actual initial rate
12 (with respect to the 12 month period that commences on March 1
13 of the first calendar year during which the local income tax
14 for schools is to imposed) or the adjusted rate (with respect
15 to each successive 12 month period), calculated to the nearest
16 0.125%, that, had the local income tax for schools been imposed
17 and collected within the district during each of the 12 months
18 comprising the calendar year immediately preceding the
19 calendar year in which the Department is required to compute
20 the rate under this subsection, would have produced, in
21 collected local school income taxes that were distributable to
22 the school district for that calendar year, an amount equal or
23 substantially equal to but not greater than the aggregate
24 amount of the abatement computed and certified by the county
25 clerk or county clerks to the Department in the calendar year
26 in which the Department computes the rate under this

1 subsection. The actual initial rate or the adjusted rate that
2 is computed and certified by the Department of Revenue in each
3 such calendar year as provided in this subsection shall be the
4 annual rate at which the local income tax for schools is
5 imposed in the district for the 12 month period that commences
6 on March 1 of the calendar year in which the Department
7 computes and certifies the rate.

8 Section 20. Apportionment of income. The method of
9 allocating and apportioning income earned in the school
10 district by individuals who earn only a portion of their income
11 in that district shall be established by rules and regulations
12 that the Department of Revenue shall adopt for that purpose.
13 The method so established shall be determined, as near as may
14 be, in accordance with the provisions of Article III of the
15 Illinois Income Tax Act, governing the manner in which income
16 and items of deduction are allocated and apportioned to this
17 State with respect to part-year residents and other persons.

18 Section 25. Repeal of local income tax for schools;
19 referendum. The school board of a school district may by
20 resolution, or shall upon the petition of 5% of the voters who
21 voted in the school district in the last gubernatorial
22 election, cause to be submitted to the voters of that district
23 in accordance with the general election law a proposition to
24 repeal the local income tax for schools. The proposition to

1 repeal the local income tax for schools may be submitted to the
2 voters of the district only at the general election held in
3 November of an even-numbered year or at the nonpartisan
4 election held in November of an odd-numbered year. The
5 resolution or petition to submit the proposition to the voters
6 of the district shall: (i) state that the proposed repeal of
7 the local income tax for schools is to take effect on March 1
8 of the calendar year following the calendar year in which the
9 November election is held; (ii) state that amounts to be
10 collected from the imposition of the local income tax for
11 schools through February of the calendar year in which the
12 proposed repeal of the tax is to take effect shall be
13 distributed to the school district as provided in this Act on
14 July 1 of that calendar year; and (iii) state that when the
15 proposed repeal of the local income tax for schools takes
16 effect, the extension of real property taxes against
17 residential property thereafter levied by the school district
18 for the educational, operations and maintenance, and
19 transportation purposes of the district shall no longer be
20 abated under the provisions of this Act. The proposition shall
21 be in substantially the following form:

22 Shall the local income tax for schools that is imposed
23 by School District No. be repealed effective March 1,
24 if, when that repeal takes effect, the extension of
25 the real property taxes against residential property
26 thereafter levied by the school district for its

1 educational, operations and maintenance, and
2 transportation purposes will no longer be reduced each year
3 by 50%?

4 The votes shall be recorded as "Yes" or "No". If a majority of
5 the votes cast on the proposition to repeal the local income
6 tax for schools is in favor thereof, that tax shall not be
7 imposed on or after March 1 of the calendar year following the
8 year in which the election is held unless again authorized as
9 provided in Section 10.

10 Section 30. Collection.

11 (a) Any tax authorized under this Act shall be imposed only
12 on income earned on or after March 1 of the calendar year
13 following the referendum held in November of the immediately
14 preceding calendar year at which imposition of the tax is
15 authorized. The tax so imposed shall be paid by the taxpayer on
16 or before the fifteenth day of the fourth month following the
17 close of each taxable year during which the tax is imposed and
18 shall be submitted to the Department of Revenue along with the
19 taxpayer's return under the Illinois Income Tax Act. The tax
20 shall be collected by the Department of Revenue. The
21 certification of the results of the referendum authorizing the
22 tax by the proper election officials, accompanied by the
23 resolution of the school board imposing the tax as authorized
24 and the computation by the Department of Revenue in accordance
25 with subsection (c) of Section 15 of the actual initial rate of

1 the tax to be imposed under this Act, shall constitute the
2 authority of the Department of Revenue to collect the tax.
3 Whenever a proposition to authorize imposition of the local
4 income tax for schools is approved by the voters of any school
5 district as provided in this Act, the county clerk of each
6 county in which that school district is located shall certify
7 the territorial boundaries of the district to the Department of
8 Revenue, and the Department shall (i) promptly notify all
9 individuals resident of the district who have previously filed
10 a return with respect to the taxes imposed by the Illinois
11 Income Tax Act that the local income tax for schools will be
12 imposed within the district beginning on March 1 of the
13 calendar year immediately following the calendar year in which
14 the election authorizing imposition of the tax is held and the
15 manner in which the tax is to be collected by and paid to the
16 Department of Revenue, and (ii) publish notice in a newspaper
17 published in the school district or, if there is no such
18 newspaper, then in a newspaper published in the county in which
19 the school district is located and having circulation in the
20 district, that the local income tax for schools will be imposed
21 within the district and the manner in which the tax is to be
22 collected by and paid to the Department of Revenue. In
23 addition, not later than the 15th day of February of each
24 calendar year in which the Department computes and certifies
25 the rate at which the local income tax for schools is to be
26 imposed for the 12 month period that commences on March 1 of

1 that calendar year, the Department shall publish notice in a
2 newspaper published in the district (or if there is no such
3 newspaper, then in a newspaper published in the county in which
4 the district is located and having circulation in the district)
5 of the actual initial rate or adjusted rate, as the case may
6 be, at which the tax will be imposed within the district during
7 the 12 month period commencing on that March 1. Any tax imposed
8 under this Act shall be collected by and paid to the Department
9 of Revenue at the same time and in the same manner, with the
10 same withholding and estimated payment requirements and
11 subject to the same assessment and refund procedures,
12 penalties, and interest as the tax imposed by the Illinois
13 Income Tax Act. Except as provided in subsection (b) of this
14 Section, the Department of Revenue shall forthwith pay over to
15 the State Treasurer, ex officio, as trustee, all moneys
16 received by it on behalf of the school district under this
17 Section, to be deposited into a special account that the State
18 Treasurer and State Comptroller shall establish and maintain
19 for the benefit of that school district in the Local Option
20 School District Income Tax Fund, a special fund that is hereby
21 created in the State treasury, to be held and disbursed by the
22 State Treasurer and State Comptroller as provided in this
23 Section and Section 35. All interest earned from the investment
24 of any moneys from time to time held in the Local Option School
25 District Income Tax Fund and any special accounts established
26 in that Fund shall be retained by the State Treasurer to be

1 applied toward costs incurred by the Department of Revenue in
2 administering and enforcing this Act.

3 (b) The Local Option School District Income Tax Refund Fund
4 is hereby created in the State Treasury. The Department of
5 Revenue shall deposit a percentage of the amounts collected
6 from the tax imposed under this Act by any school district into
7 a special account that the State Treasurer and State
8 Comptroller shall establish and maintain within the Local
9 Option School District Income Tax Refund Fund for the purpose
10 of paying refunds resulting from overpayment of tax liability
11 under this Act with respect to that school district. The
12 Department of Revenue shall determine the percentage of the
13 amounts collected from the tax imposed under this Act by any
14 school district that is to be deposited into the special
15 account maintained in the Local Option School District Income
16 Tax Refund Fund to pay refunds resulting from overpayment of
17 tax liability under this Act with respect to that school
18 district and shall certify that percentage to the Comptroller,
19 all in accordance with rules adopted by the Department of
20 Revenue for purposes of this Section. Money in the special
21 account maintained in the Local Option School District Income
22 Tax Refund Fund with respect to any school district shall be
23 expended exclusively for the purpose of paying refunds
24 resulting from overpayment of tax liability under this Act with
25 respect to that school district. The Director of Revenue shall
26 order payment of refunds resulting from overpayment of tax

1 liability under this Act from the special account maintained
2 with respect to a school district in the Local Option School
3 District Income Tax Refund Fund only to the extent that amounts
4 collected pursuant to this Act for that school district have
5 been deposited into and retained in that special account. This
6 Section shall constitute an irrevocable and continuing
7 appropriation from the Local Option School District Income Tax
8 Refund Fund and the special accounts established and maintained
9 therein for the purpose of paying refunds upon the order of the
10 Director of Revenue in accordance with the provisions of this
11 Section.

12 (c) The Department of Revenue shall promulgate such rules
13 and regulations as may be necessary to implement the provisions
14 of this Act.

15 Section 35. Certification, disbursement, and use of funds.

16 (a) On July 1 of each calendar year, or the first following
17 business day if July 1 falls on a Saturday, Sunday, or holiday,
18 the Department of Revenue shall certify to the State Treasurer
19 and State Comptroller the disbursement of stated sums of money
20 to each school district in which a tax authorized by this Act
21 has been imposed and collected during the preceding calendar
22 year. On each certification date, the amount to be certified
23 for disbursement from the special account maintained for a
24 school district in the Local Option School District Income Tax
25 Fund shall be the amount deposited into that special account

1 from the tax collected under this Act for that school district
2 during the 12 month period that commences on March 1 of the
3 immediately preceding calendar year, reduced by an amount equal
4 to 2% of the amount so deposited into that special account to
5 be retained by the State Treasurer and applied toward the costs
6 incurred by the Department of Revenue in administering and
7 enforcing this Act.

8 (b) At the time of each disbursement to a school district,
9 the Department of Revenue shall prepare and certify to the
10 Comptroller the amount retained by the State Treasurer as
11 provided in this Section and the interest earned from the
12 investment of moneys from time to time held in the Local Option
13 School District Income Tax Fund and any special accounts
14 established therein as provided in subsection (a) of Section 30
15 to be applied toward the costs incurred by the Department in
16 administering and enforcing this Act, the amount so retained
17 and the interest so earned to be paid into the General Revenue
18 Fund of the State Treasury.

19 (c) Within 5 days after receipt by the Comptroller from the
20 Department of Revenue of the certification of disbursements to
21 the school districts and General Revenue Fund as provided in
22 this Section, the Comptroller shall cause the warrants to be
23 drawn for the respective amounts in accordance with the
24 directions contained in the certification.

25 (d) If for any reason the General Assembly fails to make an
26 appropriation sufficient to pay each school district the full

1 amount required to be disbursed and paid to it by this Section
2 and any other provision of this Act, then this Section shall
3 constitute an irrevocable and continuing appropriation of all
4 amounts necessary for that purpose and the irrevocable and
5 continuing authority for and direction to the Comptroller and
6 Treasurer of the State to make the necessary transfers out of
7 and disbursements from the revenues and funds of the State for
8 that purpose.

9 (e) The school board of each school district that receives
10 a disbursement under this Act shall apply and credit the moneys
11 so disbursed to the educational, operations and maintenance,
12 and transportation funds of the district in proportion to the
13 ratio that the amount that the required abatement under Section
14 40 in the extension against the residential property located in
15 the district, during the disbursement year, of real property
16 taxes levied by the district in each of those 3 funds bears to
17 the aggregate amount of the required abatement under that
18 Section in the extension against such residential property,
19 during the disbursement year, of real property taxes levied by
20 the district in all 3 of those funds.

21 Section 40. Abatement of extension of real property taxes
22 on residential property.

23 (a) During each calendar year in which a disbursement is
24 required to be made under Section 35 to a school district of
25 moneys credited to a special account maintained for that

1 district in the Local Option School District Income Tax Fund,
2 the county clerk shall abate the extension against residential
3 property located in the district of taxes levied by the
4 district for educational, operations and maintenance, and
5 transportation purposes. If any such school district is located
6 in more than one county, the amount of the extension of real
7 property taxes levied for educational, operations and
8 maintenance, and transportation purposes against residential
9 property situated within that district to be so abated shall be
10 apportioned by the county clerks of those counties based upon
11 the ratio of the aggregate assessed value of the taxable
12 residential property of the district in each such county.
13 Before any abatement of the extension of real property taxes
14 levied for educational, operations and maintenance, and
15 transportation purposes against residential property situated
16 within a school district is made as provided in this Section,
17 the county clerk shall determine whether the amount of each of
18 the educational, operations and maintenance, and
19 transportation tax levies that has been certified for extension
20 is based on a rate at which the district making the
21 certification is authorized by statute or referendum to levy
22 that tax, shall disregard any excess, and shall extend the levy
23 of that tax in accordance with the provisions of the Property
24 Tax Code, subject to abatement of the extension as provided in
25 this Section.

26 (b) Not later than February 1 of each calendar year in

1 which the extension against residential property located in a
2 school district of taxes levied by the district for
3 educational, operations and maintenance, and transportation
4 purposes is required to be abated under subsection (a), the
5 county clerk shall determine the aggregate amount of the
6 required abatement and shall certify that amount to the
7 Department of Revenue and the school board. The aggregate
8 amount of the required abatement in each such calendar year
9 shall be equal to 50% of that portion of the total levy for
10 educational, operations and maintenance, and transportation
11 purposes certified by the school district to the county clerk
12 in the preceding calendar year for extension against all
13 taxable property in the district that the county clerk
14 determines would, but for the abatement required under this
15 Section, be extended against the equalized assessed value of
16 the taxable residential property located in the district. In
17 extending taxes levied for the educational, operations and
18 maintenance, and transportation purposes of the school
19 district in the year in which the abatement is required to be
20 made, the county clerk shall apportion the aggregate amount of
21 the required abatement among the extensions made of the
22 educational, operations and maintenance, and transportation
23 taxes levied by the district based upon the ratio that the
24 amount certified for levy for each of those 3 purposes bears to
25 the aggregate amount certified for levy for all 3 of those
26 purposes. In certifying to the school board the aggregate

1 amount of the required abatement, the county clerk shall
2 further certify the amount by which each of the respective
3 levies made for the educational, operations and maintenance,
4 and transportation purposes of the district will be reduced.

5 Section 45. Property tax rates. The provisions of this Act
6 for abatement in the extension against residential property of
7 real property taxes levied by school districts for educational,
8 operations and maintenance, and transportation purposes do not
9 constitute and shall not be construed to be a limitation on or
10 a reduction in the rate at which any school district now is or
11 hereafter may be authorized by statute or referendum to levy
12 taxes for any lawful school purpose.

13 Section 50. Penalties. Any person who is subject to the
14 provisions of this Act and who willfully fails to file a
15 return, or who willfully violates any rule or regulation of the
16 Department of Revenue for the administration or enforcement of
17 this Act, or who willfully attempts in any other manner to
18 evade or defeat any tax imposed by this Act or the payment
19 thereof, shall in addition to other penalties be guilty of a
20 Class B misdemeanor. A prosecution for any violation of this
21 Act may be commenced within 3 years of the commission of that
22 act.

23 Section 100. The State Finance Act is amended by adding

1 Sections 5.719 and 5.720 as follows:

2 (30 ILCS 105/5.719 new)

3 Sec. 5.719. The Local Option School District Income Tax
4 Fund.

5 (30 ILCS 105/5.720 new)

6 Sec. 5.720. The Local Option School District Income Tax
7 Refund Fund.

8 Section 105. The Illinois Income Tax Act is amended by
9 changing Section 512 as follows:

10 (35 ILCS 5/512) (from Ch. 120, par. 5-512)

11 Sec. 512. School district data; local option school income
12 tax; net income attributable to period prior to March 1 and to
13 period on and after March 1 of a taxable year.

14 (a) All individual income tax return forms for tax years
15 ending December 31, 1986 through December 30, 1995 shall
16 contain an appropriate space in which the taxpayer must
17 indicate either (i) the name and number of the high school
18 district in which they reside on the date such return is filed,
19 or (ii) the name and number of the unit school district in
20 which they reside on the date such return is filed. Failure of
21 the taxpayer to insert such information shall not invalidate
22 the return.

1 (b) For all tax years ending December 31, 1995 and
2 thereafter, the Department shall provide the State Board of
3 Education with information on individual income tax receipts by
4 school district from the data collected by the Geographic
5 Information System maintained by the Department.

6 (c) All individual income tax forms for tax years ending on
7 or after December 31, 2009 shall contain appropriate space for
8 a taxpayer who resides within a school district that imposes a
9 local income tax for schools under the Local Option School
10 District Income Tax Act to calculate the tax due from the
11 taxpayer under that Act. The Department shall provide, with the
12 return, instructions for calculating and paying the local
13 income tax for schools as provided in the Local Option School
14 District Income Tax Act.

15 (d) With respect to each taxable year of a resident of a
16 school district in which the local income tax for schools is
17 imposed under the Local Option School District Income Tax Act,
18 for purposes of computing the tax due from a resident under
19 that Act, net income for the period before March 1 of the
20 taxable year shall be that amount which bears the same ratio to
21 the resident's net income for the entire taxable year as the
22 number of days in that year before March 1 bears to the total
23 number of days in that year, and net income for the period of
24 the taxable year that begins on March 1 and ends on the last
25 day of the taxable year shall be that amount which bears the
26 same ratio to the resident's net income for the entire taxable

1 year as the number of days in that year beginning March 1 bears
2 to the total number of days in that year. As used in this
3 subsection, the terms "taxable year", "resident", and "net
4 income" have the meaning ascribed to them by Section 5 of the
5 Local Option School District Income Tax Act.

6 (Source: P.A. 89-21, eff. 7-1-95.)

7 Section 110. The Property Tax Code is amended by changing
8 Sections 18-45 and 18-185 and adding Section 18-182 as follows:

9 (35 ILCS 200/18-45)

10 Sec. 18-45. Computation of rates. Except as provided
11 below, each county clerk shall estimate and determine the rate
12 per cent upon the equalized assessed valuation for the levy
13 year of the property in the county's taxing districts and
14 special service areas, as established under Article VII of the
15 Illinois Constitution, so that the rate will produce, within
16 the proper divisions of that county, not less than the net
17 amount that will be required by the county board or certified
18 to the county clerk according to law. Prior to extension, the
19 county clerk shall determine the maximum amount of tax
20 authorized to be levied by any statute. If the amount of any
21 tax certified to the county clerk for extension exceeds the
22 maximum, the clerk shall extend only the maximum allowable
23 levy.

24 The county clerk shall exclude from the total equalized

1 assessed valuation, whenever estimating and determining it
2 under this Section and Sections 18-50 through 18-105, the
3 equalized assessed valuation in the percentage which has been
4 agreed to by each taxing district, of any property or portion
5 thereof within an Enterprise Zone upon which an abatement of
6 taxes was made under Section 18-170. However, if a municipality
7 has adopted tax increment financing under Division 74.4 of
8 Article 11 of the Illinois Municipal Code, the county clerk
9 shall estimate and determine rates in accordance with Sections
10 11-74.4-7 through 11-74.4-9 of that Act. Beginning on January
11 1, 1998 and thereafter, the equalized assessed value of all
12 property for the computation of the amount to be extended
13 within a county with 3,000,000 or more inhabitants shall be the
14 sum of (i) the equalized assessed value of such property for
15 the year immediately preceding the levy year as established by
16 the assessment and equalization process for the year
17 immediately prior to the levy year, (ii) the equalized assessed
18 value of any property that qualifies as new property, as
19 defined in Section 18-185, or annexed property, as defined in
20 Section 18-225, for the current levy year, and (iii) any
21 recovered tax increment value, as defined in Section 18-185,
22 for the current levy year, less the equalized assessed value of
23 any property that qualifies as disconnected property, as
24 defined in Section 18-225, for the current levy year.

25 The provisions of this Section and the authority and
26 responsibility of the county clerks hereunder are subject to

1 the provisions of Section 18-182 of the Property Tax Code and
2 Section 40 of the Local Option School District Income Tax Act
3 relative to abatement in the extension of taxes levied by
4 school districts in which the tax authorized by the Local
5 Option School District Income Tax Act is imposed, levied, and
6 collected.

7 (Source: P.A. 90-320, eff. 1-1-98.)

8 (35 ILCS 200/18-182 new)

9 Sec. 18-182. Abatement; local income tax for schools. With
10 respect to a school district in which the local income tax for
11 schools is imposed under the Local Option School District
12 Income Tax Act, the county clerk of a county in which all or
13 any part of the district is located shall abate the extension
14 against residential property located in the district and county
15 of taxes levied by the district for educational, operations and
16 maintenance, and transportation purposes as provided in and
17 subject to the requirements of Section 40 of that Act. As used
18 in this Section, the term "residential property" has the
19 meaning ascribed to it in Section 5 of the Local Option School
20 District Income Tax Act.

21 (35 ILCS 200/18-185)

22 Sec. 18-185. Short title; definitions. This Division 5 may
23 be cited as the Property Tax Extension Limitation Law. As used
24 in this Division 5:

1 "Consumer Price Index" means the Consumer Price Index for
2 All Urban Consumers for all items published by the United
3 States Department of Labor.

4 "Extension limitation" means (a) the lesser of 5% or the
5 percentage increase in the Consumer Price Index during the
6 12-month calendar year preceding the levy year or (b) the rate
7 of increase approved by voters under Section 18-205.

8 "Affected county" means a county of 3,000,000 or more
9 inhabitants or a county contiguous to a county of 3,000,000 or
10 more inhabitants.

11 "Taxing district" has the same meaning provided in Section
12 1-150, except as otherwise provided in this Section. For the
13 1991 through 1994 levy years only, "taxing district" includes
14 only each non-home rule taxing district having the majority of
15 its 1990 equalized assessed value within any county or counties
16 contiguous to a county with 3,000,000 or more inhabitants.
17 Beginning with the 1995 levy year, "taxing district" includes
18 only each non-home rule taxing district subject to this Law
19 before the 1995 levy year and each non-home rule taxing
20 district not subject to this Law before the 1995 levy year
21 having the majority of its 1994 equalized assessed value in an
22 affected county or counties. Beginning with the levy year in
23 which this Law becomes applicable to a taxing district as
24 provided in Section 18-213, "taxing district" also includes
25 those taxing districts made subject to this Law as provided in
26 Section 18-213.

1 "Aggregate extension" for taxing districts to which this
2 Law applied before the 1995 levy year means the annual
3 corporate extension for the taxing district and those special
4 purpose extensions that are made annually for the taxing
5 district, excluding special purpose extensions: (a) made for
6 the taxing district to pay interest or principal on general
7 obligation bonds that were approved by referendum; (b) made for
8 any taxing district to pay interest or principal on general
9 obligation bonds issued before October 1, 1991; (c) made for
10 any taxing district to pay interest or principal on bonds
11 issued to refund or continue to refund those bonds issued
12 before October 1, 1991; (d) made for any taxing district to pay
13 interest or principal on bonds issued to refund or continue to
14 refund bonds issued after October 1, 1991 that were approved by
15 referendum; (e) made for any taxing district to pay interest or
16 principal on revenue bonds issued before October 1, 1991 for
17 payment of which a property tax levy or the full faith and
18 credit of the unit of local government is pledged; however, a
19 tax for the payment of interest or principal on those bonds
20 shall be made only after the governing body of the unit of
21 local government finds that all other sources for payment are
22 insufficient to make those payments; (f) made for payments
23 under a building commission lease when the lease payments are
24 for the retirement of bonds issued by the commission before
25 October 1, 1991, to pay for the building project; (g) made for
26 payments due under installment contracts entered into before

1 October 1, 1991; (h) made for payments of principal and
2 interest on bonds issued under the Metropolitan Water
3 Reclamation District Act to finance construction projects
4 initiated before October 1, 1991; (i) made for payments of
5 principal and interest on limited bonds, as defined in Section
6 3 of the Local Government Debt Reform Act, in an amount not to
7 exceed the debt service extension base less the amount in items
8 (b), (c), (e), and (h) of this definition for non-referendum
9 obligations, except obligations initially issued pursuant to
10 referendum; (j) made for payments of principal and interest on
11 bonds issued under Section 15 of the Local Government Debt
12 Reform Act; (k) made by a school district that participates in
13 the Special Education District of Lake County, created by
14 special education joint agreement under Section 10-22.31 of the
15 School Code, for payment of the school district's share of the
16 amounts required to be contributed by the Special Education
17 District of Lake County to the Illinois Municipal Retirement
18 Fund under Article 7 of the Illinois Pension Code; the amount
19 of any extension under this item (k) shall be certified by the
20 school district to the county clerk; (l) made to fund expenses
21 of providing joint recreational programs for the handicapped
22 under Section 5-8 of the Park District Code or Section 11-95-14
23 of the Illinois Municipal Code; (m) made for temporary
24 relocation loan repayment purposes pursuant to Sections 2-3.77
25 and 17-2.2d of the School Code; (n) made for payment of
26 principal and interest on any bonds issued under the authority

1 of Section 17-2.2d of the School Code; and (o) made for
2 contributions to a firefighter's pension fund created under
3 Article 4 of the Illinois Pension Code, to the extent of the
4 amount certified under item (5) of Section 4-134 of the
5 Illinois Pension Code; and (p) made by a school district to
6 replace revenues lost as a result of the repeal of the local
7 income tax for schools as formerly imposed by the district
8 under the Local Option School District Income Tax Act.

9 "Aggregate extension" for the taxing districts to which
10 this Law did not apply before the 1995 levy year (except taxing
11 districts subject to this Law in accordance with Section
12 18-213) means the annual corporate extension for the taxing
13 district and those special purpose extensions that are made
14 annually for the taxing district, excluding special purpose
15 extensions: (a) made for the taxing district to pay interest or
16 principal on general obligation bonds that were approved by
17 referendum; (b) made for any taxing district to pay interest or
18 principal on general obligation bonds issued before March 1,
19 1995; (c) made for any taxing district to pay interest or
20 principal on bonds issued to refund or continue to refund those
21 bonds issued before March 1, 1995; (d) made for any taxing
22 district to pay interest or principal on bonds issued to refund
23 or continue to refund bonds issued after March 1, 1995 that
24 were approved by referendum; (e) made for any taxing district
25 to pay interest or principal on revenue bonds issued before
26 March 1, 1995 for payment of which a property tax levy or the

1 full faith and credit of the unit of local government is
2 pledged; however, a tax for the payment of interest or
3 principal on those bonds shall be made only after the governing
4 body of the unit of local government finds that all other
5 sources for payment are insufficient to make those payments;
6 (f) made for payments under a building commission lease when
7 the lease payments are for the retirement of bonds issued by
8 the commission before March 1, 1995 to pay for the building
9 project; (g) made for payments due under installment contracts
10 entered into before March 1, 1995; (h) made for payments of
11 principal and interest on bonds issued under the Metropolitan
12 Water Reclamation District Act to finance construction
13 projects initiated before October 1, 1991; (h-4) made for
14 stormwater management purposes by the Metropolitan Water
15 Reclamation District of Greater Chicago under Section 12 of the
16 Metropolitan Water Reclamation District Act; (i) made for
17 payments of principal and interest on limited bonds, as defined
18 in Section 3 of the Local Government Debt Reform Act, in an
19 amount not to exceed the debt service extension base less the
20 amount in items (b), (c), and (e) of this definition for
21 non-referendum obligations, except obligations initially
22 issued pursuant to referendum and bonds described in subsection
23 (h) of this definition; (j) made for payments of principal and
24 interest on bonds issued under Section 15 of the Local
25 Government Debt Reform Act; (k) made for payments of principal
26 and interest on bonds authorized by Public Act 88-503 and

1 issued under Section 20a of the Chicago Park District Act for
2 aquarium or museum projects; (l) made for payments of principal
3 and interest on bonds authorized by Public Act 87-1191 or
4 93-601 and (i) issued pursuant to Section 21.2 of the Cook
5 County Forest Preserve District Act, (ii) issued under Section
6 42 of the Cook County Forest Preserve District Act for
7 zoological park projects, or (iii) issued under Section 44.1 of
8 the Cook County Forest Preserve District Act for botanical
9 gardens projects; (m) made pursuant to Section 34-53.5 of the
10 School Code, whether levied annually or not; (n) made to fund
11 expenses of providing joint recreational programs for the
12 handicapped under Section 5-8 of the Park District Code or
13 Section 11-95-14 of the Illinois Municipal Code; (o) made by
14 the Chicago Park District for recreational programs for the
15 handicapped under subsection (c) of Section 7.06 of the Chicago
16 Park District Act; (p) made for contributions to a
17 firefighter's pension fund created under Article 4 of the
18 Illinois Pension Code, to the extent of the amount certified
19 under item (5) of Section 4-134 of the Illinois Pension Code;
20 and (q) made by Ford Heights School District 169 under Section
21 17-9.02 of the School Code; and (q) made by a school district
22 to replace revenues lost as a result of the repeal of the local
23 income tax for schools as formerly imposed by the district
24 under the Local Option School District Income Tax Act.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with Section 18-213, except for

1 those taxing districts subject to paragraph (2) of subsection
2 (e) of Section 18-213, means the annual corporate extension for
3 the taxing district and those special purpose extensions that
4 are made annually for the taxing district, excluding special
5 purpose extensions: (a) made for the taxing district to pay
6 interest or principal on general obligation bonds that were
7 approved by referendum; (b) made for any taxing district to pay
8 interest or principal on general obligation bonds issued before
9 the date on which the referendum making this Law applicable to
10 the taxing district is held; (c) made for any taxing district
11 to pay interest or principal on bonds issued to refund or
12 continue to refund those bonds issued before the date on which
13 the referendum making this Law applicable to the taxing
14 district is held; (d) made for any taxing district to pay
15 interest or principal on bonds issued to refund or continue to
16 refund bonds issued after the date on which the referendum
17 making this Law applicable to the taxing district is held if
18 the bonds were approved by referendum after the date on which
19 the referendum making this Law applicable to the taxing
20 district is held; (e) made for any taxing district to pay
21 interest or principal on revenue bonds issued before the date
22 on which the referendum making this Law applicable to the
23 taxing district is held for payment of which a property tax
24 levy or the full faith and credit of the unit of local
25 government is pledged; however, a tax for the payment of
26 interest or principal on those bonds shall be made only after

1 the governing body of the unit of local government finds that
2 all other sources for payment are insufficient to make those
3 payments; (f) made for payments under a building commission
4 lease when the lease payments are for the retirement of bonds
5 issued by the commission before the date on which the
6 referendum making this Law applicable to the taxing district is
7 held to pay for the building project; (g) made for payments due
8 under installment contracts entered into before the date on
9 which the referendum making this Law applicable to the taxing
10 district is held; (h) made for payments of principal and
11 interest on limited bonds, as defined in Section 3 of the Local
12 Government Debt Reform Act, in an amount not to exceed the debt
13 service extension base less the amount in items (b), (c), and
14 (e) of this definition for non-referendum obligations, except
15 obligations initially issued pursuant to referendum; (i) made
16 for payments of principal and interest on bonds issued under
17 Section 15 of the Local Government Debt Reform Act; (j) made
18 for a qualified airport authority to pay interest or principal
19 on general obligation bonds issued for the purpose of paying
20 obligations due under, or financing airport facilities
21 required to be acquired, constructed, installed or equipped
22 pursuant to, contracts entered into before March 1, 1996 (but
23 not including any amendments to such a contract taking effect
24 on or after that date); (k) made to fund expenses of providing
25 joint recreational programs for the handicapped under Section
26 5-8 of the Park District Code or Section 11-95-14 of the

1 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
2 firefighter's pension fund created under Article 4 of the
3 Illinois Pension Code, to the extent of the amount certified
4 under item (5) of Section 4-134 of the Illinois Pension Code;
5 and (m) made by a school district to replace revenues lost as a
6 result of the repeal of the local income tax for schools as
7 formerly imposed by the district under the Local Option School
8 District Income Tax Act.

9 "Aggregate extension" for all taxing districts to which
10 this Law applies in accordance with paragraph (2) of subsection
11 (e) of Section 18-213 means the annual corporate extension for
12 the taxing district and those special purpose extensions that
13 are made annually for the taxing district, excluding special
14 purpose extensions: (a) made for the taxing district to pay
15 interest or principal on general obligation bonds that were
16 approved by referendum; (b) made for any taxing district to pay
17 interest or principal on general obligation bonds issued before
18 the effective date of this amendatory Act of 1997; (c) made for
19 any taxing district to pay interest or principal on bonds
20 issued to refund or continue to refund those bonds issued
21 before the effective date of this amendatory Act of 1997; (d)
22 made for any taxing district to pay interest or principal on
23 bonds issued to refund or continue to refund bonds issued after
24 the effective date of this amendatory Act of 1997 if the bonds
25 were approved by referendum after the effective date of this
26 amendatory Act of 1997; (e) made for any taxing district to pay

1 interest or principal on revenue bonds issued before the
2 effective date of this amendatory Act of 1997 for payment of
3 which a property tax levy or the full faith and credit of the
4 unit of local government is pledged; however, a tax for the
5 payment of interest or principal on those bonds shall be made
6 only after the governing body of the unit of local government
7 finds that all other sources for payment are insufficient to
8 make those payments; (f) made for payments under a building
9 commission lease when the lease payments are for the retirement
10 of bonds issued by the commission before the effective date of
11 this amendatory Act of 1997 to pay for the building project;
12 (g) made for payments due under installment contracts entered
13 into before the effective date of this amendatory Act of 1997;
14 (h) made for payments of principal and interest on limited
15 bonds, as defined in Section 3 of the Local Government Debt
16 Reform Act, in an amount not to exceed the debt service
17 extension base less the amount in items (b), (c), and (e) of
18 this definition for non-referendum obligations, except
19 obligations initially issued pursuant to referendum; (i) made
20 for payments of principal and interest on bonds issued under
21 Section 15 of the Local Government Debt Reform Act; (j) made
22 for a qualified airport authority to pay interest or principal
23 on general obligation bonds issued for the purpose of paying
24 obligations due under, or financing airport facilities
25 required to be acquired, constructed, installed or equipped
26 pursuant to, contracts entered into before March 1, 1996 (but

1 not including any amendments to such a contract taking effect
2 on or after that date); (k) made to fund expenses of providing
3 joint recreational programs for the handicapped under Section
4 5-8 of the Park District Code or Section 11-95-14 of the
5 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
6 firefighter's pension fund created under Article 4 of the
7 Illinois Pension Code, to the extent of the amount certified
8 under item (5) of Section 4-134 of the Illinois Pension Code;
9 and (m) made by a school district to replace revenues lost as a
10 result of the repeal of the local income tax for schools as
11 formerly imposed by the district under the Local Option School
12 District Income Tax Act.

13 "Debt service extension base" means an amount equal to that
14 portion of the extension for a taxing district for the 1994
15 levy year, or for those taxing districts subject to this Law in
16 accordance with Section 18-213, except for those subject to
17 paragraph (2) of subsection (e) of Section 18-213, for the levy
18 year in which the referendum making this Law applicable to the
19 taxing district is held, or for those taxing districts subject
20 to this Law in accordance with paragraph (2) of subsection (e)
21 of Section 18-213 for the 1996 levy year, constituting an
22 extension for payment of principal and interest on bonds issued
23 by the taxing district without referendum, but not including
24 excluded non-referendum bonds. For park districts (i) that were
25 first subject to this Law in 1991 or 1995 and (ii) whose
26 extension for the 1994 levy year for the payment of principal

1 and interest on bonds issued by the park district without
2 referendum (but not including excluded non-referendum bonds)
3 was less than 51% of the amount for the 1991 levy year
4 constituting an extension for payment of principal and interest
5 on bonds issued by the park district without referendum (but
6 not including excluded non-referendum bonds), "debt service
7 extension base" means an amount equal to that portion of the
8 extension for the 1991 levy year constituting an extension for
9 payment of principal and interest on bonds issued by the park
10 district without referendum (but not including excluded
11 non-referendum bonds). The debt service extension base may be
12 established or increased as provided under Section 18-212.
13 "Excluded non-referendum bonds" means (i) bonds authorized by
14 Public Act 88-503 and issued under Section 20a of the Chicago
15 Park District Act for aquarium and museum projects; (ii) bonds
16 issued under Section 15 of the Local Government Debt Reform
17 Act; or (iii) refunding obligations issued to refund or to
18 continue to refund obligations initially issued pursuant to
19 referendum.

20 "Special purpose extensions" include, but are not limited
21 to, extensions for levies made on an annual basis for
22 unemployment and workers' compensation, self-insurance,
23 contributions to pension plans, and extensions made pursuant to
24 Section 6-601 of the Illinois Highway Code for a road
25 district's permanent road fund whether levied annually or not.
26 The extension for a special service area is not included in the

1 aggregate extension.

2 "Aggregate extension base" means the taxing district's
3 last preceding aggregate extension as adjusted under Sections
4 18-135, 18-215, and 18-230. An adjustment under Section 18-135
5 shall be made for the 2007 levy year and all subsequent levy
6 years whenever one or more counties within which a taxing
7 district is located (i) used estimated valuations or rates when
8 extending taxes in the taxing district for the last preceding
9 levy year that resulted in the over or under extension of
10 taxes, or (ii) increased or decreased the tax extension for the
11 last preceding levy year as required by Section 18-135(c).
12 Whenever an adjustment is required under Section 18-135, the
13 aggregate extension base of the taxing district shall be equal
14 to the amount that the aggregate extension of the taxing
15 district would have been for the last preceding levy year if
16 either or both (i) actual, rather than estimated, valuations or
17 rates had been used to calculate the extension of taxes for the
18 last levy year, or (ii) the tax extension for the last
19 preceding levy year had not been adjusted as required by
20 subsection (c) of Section 18-135.

21 "Levy year" has the same meaning as "year" under Section
22 1-155.

23 "New property" means (i) the assessed value, after final
24 board of review or board of appeals action, of new improvements
25 or additions to existing improvements on any parcel of real
26 property that increase the assessed value of that real property

1 during the levy year multiplied by the equalization factor
2 issued by the Department under Section 17-30, (ii) the assessed
3 value, after final board of review or board of appeals action,
4 of real property not exempt from real estate taxation, which
5 real property was exempt from real estate taxation for any
6 portion of the immediately preceding levy year, multiplied by
7 the equalization factor issued by the Department under Section
8 17-30, including the assessed value, upon final stabilization
9 of occupancy after new construction is complete, of any real
10 property located within the boundaries of an otherwise or
11 previously exempt military reservation that is intended for
12 residential use and owned by or leased to a private corporation
13 or other entity, and (iii) in counties that classify in
14 accordance with Section 4 of Article IX of the Illinois
15 Constitution, an incentive property's additional assessed
16 value resulting from a scheduled increase in the level of
17 assessment as applied to the first year final board of review
18 market value. In addition, the county clerk in a county
19 containing a population of 3,000,000 or more shall include in
20 the 1997 recovered tax increment value for any school district,
21 any recovered tax increment value that was applicable to the
22 1995 tax year calculations.

23 "Qualified airport authority" means an airport authority
24 organized under the Airport Authorities Act and located in a
25 county bordering on the State of Wisconsin and having a
26 population in excess of 200,000 and not greater than 500,000.

1 "Recovered tax increment value" means, except as otherwise
2 provided in this paragraph, the amount of the current year's
3 equalized assessed value, in the first year after a
4 municipality terminates the designation of an area as a
5 redevelopment project area previously established under the
6 Tax Increment Allocation Development Act in the Illinois
7 Municipal Code, previously established under the Industrial
8 Jobs Recovery Law in the Illinois Municipal Code, previously
9 established under the Economic Development Project Area Tax
10 Increment Act of 1995, or previously established under the
11 Economic Development Area Tax Increment Allocation Act, of each
12 taxable lot, block, tract, or parcel of real property in the
13 redevelopment project area over and above the initial equalized
14 assessed value of each property in the redevelopment project
15 area. For the taxes which are extended for the 1997 levy year,
16 the recovered tax increment value for a non-home rule taxing
17 district that first became subject to this Law for the 1995
18 levy year because a majority of its 1994 equalized assessed
19 value was in an affected county or counties shall be increased
20 if a municipality terminated the designation of an area in 1993
21 as a redevelopment project area previously established under
22 the Tax Increment Allocation Development Act in the Illinois
23 Municipal Code, previously established under the Industrial
24 Jobs Recovery Law in the Illinois Municipal Code, or previously
25 established under the Economic Development Area Tax Increment
26 Allocation Act, by an amount equal to the 1994 equalized

1 assessed value of each taxable lot, block, tract, or parcel of
2 real property in the redevelopment project area over and above
3 the initial equalized assessed value of each property in the
4 redevelopment project area. In the first year after a
5 municipality removes a taxable lot, block, tract, or parcel of
6 real property from a redevelopment project area established
7 under the Tax Increment Allocation Development Act in the
8 Illinois Municipal Code, the Industrial Jobs Recovery Law in
9 the Illinois Municipal Code, or the Economic Development Area
10 Tax Increment Allocation Act, "recovered tax increment value"
11 means the amount of the current year's equalized assessed value
12 of each taxable lot, block, tract, or parcel of real property
13 removed from the redevelopment project area over and above the
14 initial equalized assessed value of that real property before
15 removal from the redevelopment project area.

16 Except as otherwise provided in this Section, "limiting
17 rate" means a fraction the numerator of which is the last
18 preceding aggregate extension base times an amount equal to one
19 plus the extension limitation defined in this Section and the
20 denominator of which is the current year's equalized assessed
21 value of all real property in the territory under the
22 jurisdiction of the taxing district during the prior levy year.
23 For those taxing districts that reduced their aggregate
24 extension for the last preceding levy year, the highest
25 aggregate extension in any of the last 3 preceding levy years
26 shall be used for the purpose of computing the limiting rate.

1 The denominator shall not include new property or the recovered
2 tax increment value. If a new rate, a rate decrease, or a
3 limiting rate increase has been approved at an election held
4 after March 21, 2006, then (i) the otherwise applicable
5 limiting rate shall be increased by the amount of the new rate
6 or shall be reduced by the amount of the rate decrease, as the
7 case may be, or (ii) in the case of a limiting rate increase,
8 the limiting rate shall be equal to the rate set forth in the
9 proposition approved by the voters for each of the years
10 specified in the proposition, after which the limiting rate of
11 the taxing district shall be calculated as otherwise provided.

12 (Source: P.A. 94-974, eff. 6-30-06; 94-976, eff. 6-30-06;
13 94-1078, eff. 1-9-07; 95-90, eff. 1-1-08; 95-331, eff. 8-21-07;
14 95-404, eff. 1-1-08; 95-876, eff. 8-21-08.)

15 Section 115. The School Code is amended by changing Section
16 18-8.05 as follows:

17 (105 ILCS 5/18-8.05)

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

21 (A) General Provisions.

22 (1) The provisions of this Section apply to the 1998-1999
23 and subsequent school years. The system of general State

1 financial aid provided for in this Section is designed to
2 assure that, through a combination of State financial aid and
3 required local resources, the financial support provided each
4 pupil in Average Daily Attendance equals or exceeds a
5 prescribed per pupil Foundation Level. This formula approach
6 imputes a level of per pupil Available Local Resources and
7 provides for the basis to calculate a per pupil level of
8 general State financial aid that, when added to Available Local
9 Resources, equals or exceeds the Foundation Level. The amount
10 of per pupil general State financial aid for school districts,
11 in general, varies in inverse relation to Available Local
12 Resources. Per pupil amounts are based upon each school
13 district's Average Daily Attendance as that term is defined in
14 this Section.

15 (2) In addition to general State financial aid, school
16 districts with specified levels or concentrations of pupils
17 from low income households are eligible to receive supplemental
18 general State financial aid grants as provided pursuant to
19 subsection (H). The supplemental State aid grants provided for
20 school districts under subsection (H) shall be appropriated for
21 distribution to school districts as part of the same line item
22 in which the general State financial aid of school districts is
23 appropriated under this Section.

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

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

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

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

25 (d) (Blank).

26 (4) Except as provided in subsections (H) and (L), the

1 board of any district receiving any of the grants provided for
2 in this Section may apply those funds to any fund so received
3 for which that board is authorized to make expenditures by law.

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

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

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

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

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

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

26 (e) "Operating Tax Rate": All school district property

1 taxes extended for all purposes, except Bond and Interest,
2 Summer School, Rent, Capital Improvement, and Vocational
3 Education Building purposes.

4 (6) Notwithstanding any provision of the Local Option
5 School District Income Tax Act, the adoption or failure to
6 adopt a local income tax for schools and any disbursement of
7 funds or abatement in the extension of real property taxes
8 resulting from the adoption and imposition of a local income
9 tax for schools by one or more school districts under the Local
10 Option School District Income Tax Act shall not affect the
11 computation or distribution of State aid for any school
12 district, and all computations of State aid and all other
13 distributions of State funds to school districts shall proceed
14 without regard to changes in school funding provided in the
15 Local Option School District Income Tax Act.

16 (B) Foundation Level.

17 (1) The Foundation Level is a figure established by the
18 State representing the minimum level of per pupil financial
19 support that should be available to provide for the basic
20 education of each pupil in Average Daily Attendance. As set
21 forth in this Section, each school district is assumed to exert
22 a sufficient local taxing effort such that, in combination with
23 the aggregate of general State financial aid provided the
24 district, an aggregate of State and local resources are
25 available to meet the basic education needs of pupils in the

1 district.

2 (2) For the 1998-1999 school year, the Foundation Level of
3 support is \$4,225. For the 1999-2000 school year, the
4 Foundation Level of support is \$4,325. For the 2000-2001 school
5 year, the Foundation Level of support is \$4,425. For the
6 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 Foundation Level of support is \$4,810. For the 2004-2005 school
9 year, the Foundation Level of support is \$4,964. For the
10 2005-2006 school year, the Foundation Level of support is
11 \$5,164. For the 2006-2007 school year, the Foundation Level of
12 support is \$5,334. For the 2007-2008 school year, the
13 Foundation Level of support is \$5,734.

14 (3) For the 2008-2009 school year and each school year
15 thereafter, the Foundation Level of support is \$5,959 or such
16 greater amount as may be established by law by the General
17 Assembly.

18 (C) Average Daily Attendance.

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

1 of pupils in attendance, school districts and the State Board
2 of Education shall, for purposes of general State aid funding,
3 conform attendance figures to the requirements of subsection
4 (F).

5 (2) The Average Daily Attendance figures utilized in
6 subsection (E) shall be the requisite attendance data for the
7 school year immediately preceding the school year for which
8 general State aid is being calculated or the average of the
9 attendance data for the 3 preceding school years, whichever is
10 greater. The Average Daily Attendance figures utilized in
11 subsection (H) shall be the requisite attendance data for the
12 school year immediately preceding the school year for which
13 general State aid is being calculated.

14 (D) Available Local Resources.

15 (1) For purposes of calculating general State aid pursuant
16 to subsection (E), a representation of Available Local
17 Resources per pupil, as that term is defined and determined in
18 this subsection, shall be utilized. Available Local Resources
19 per pupil shall include a calculated dollar amount representing
20 local school district revenues from local property taxes and
21 from Corporate Personal Property Replacement Taxes, expressed
22 on the basis of pupils in Average Daily Attendance. Calculation
23 of Available Local Resources shall exclude any tax amnesty
24 funds received as a result of Public Act 93-26.

25 (2) In determining a school district's revenue from local

1 property taxes, the State Board of Education shall utilize the
2 equalized assessed valuation of all taxable property of each
3 school district as of September 30 of the previous year. The
4 equalized assessed valuation utilized shall be obtained and
5 determined as provided in subsection (G).

6 (3) For school districts maintaining grades kindergarten
7 through 12, local property tax revenues per pupil shall be
8 calculated as the product of the applicable equalized assessed
9 valuation for the district multiplied by 3.00%, and divided by
10 the district's Average Daily Attendance figure. For school
11 districts maintaining grades kindergarten through 8, local
12 property tax revenues per pupil shall be calculated as the
13 product of the applicable equalized assessed valuation for the
14 district multiplied by 2.30%, and divided by the district's
15 Average Daily Attendance figure. For school districts
16 maintaining grades 9 through 12, local property tax revenues
17 per pupil shall be the applicable equalized assessed valuation
18 of the district multiplied by 1.05%, and divided by the
19 district's Average Daily Attendance figure.

20 For partial elementary unit districts created pursuant to
21 Article 11E of this Code, local property tax revenues per pupil
22 shall be calculated as the product of the equalized assessed
23 valuation for property within the partial elementary unit
24 district for elementary purposes, as defined in Article 11E of
25 this Code, multiplied by 2.06% and divided by the district's
26 Average Daily Attendance figure, plus the product of the

1 equalized assessed valuation for property within the partial
2 elementary unit district for high school purposes, as defined
3 in Article 11E of this Code, multiplied by 0.94% and divided by
4 the district's Average Daily Attendance figure.

5 (4) The Corporate Personal Property Replacement Taxes paid
6 to each school district during the calendar year 2 years before
7 the calendar year in which a school year begins, divided by the
8 Average Daily Attendance figure for that district, shall be
9 added to the local property tax revenues per pupil as derived
10 by the application of the immediately preceding paragraph (3).
11 The sum of these per pupil figures for each school district
12 shall constitute Available Local Resources as that term is
13 utilized in subsection (E) in the calculation of general State
14 aid.

15 (E) Computation of General State Aid.

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

19 (2) For any school district for which Available Local
20 Resources per pupil is less than the product of 0.93 times the
21 Foundation Level, general State aid for that district shall be
22 calculated as an amount equal to the Foundation Level minus
23 Available Local Resources, multiplied by the Average Daily
24 Attendance of the school district.

25 (3) For any school district for which Available Local

1 Resources per pupil is equal to or greater than the product of
2 0.93 times the Foundation Level and less than the product of
3 1.75 times the Foundation Level, the general State aid per
4 pupil shall be a decimal proportion of the Foundation Level
5 derived using a linear algorithm. Under this linear algorithm,
6 the calculated general State aid per pupil shall decline in
7 direct linear fashion from 0.07 times the Foundation Level for
8 a school district with Available Local Resources equal to the
9 product of 0.93 times the Foundation Level, to 0.05 times the
10 Foundation Level for a school district with Available Local
11 Resources equal to the product of 1.75 times the Foundation
12 Level. The allocation of general State aid for school districts
13 subject to this paragraph 3 shall be the calculated general
14 State aid per pupil figure multiplied by the Average Daily
15 Attendance of the school district.

16 (4) For any school district for which Available Local
17 Resources per pupil equals or exceeds the product of 1.75 times
18 the Foundation Level, the general State aid for the school
19 district shall be calculated as the product of \$218 multiplied
20 by the Average Daily Attendance of the school district.

21 (5) The amount of general State aid allocated to a school
22 district for the 1999-2000 school year meeting the requirements
23 set forth in paragraph (4) of subsection (G) shall be increased
24 by an amount equal to the general State aid that would have
25 been received by the district for the 1998-1999 school year by
26 utilizing the Extension Limitation Equalized Assessed

1 Valuation as calculated in paragraph (4) of subsection (G) less
2 the general State aid allotted for the 1998-1999 school year.
3 This amount shall be deemed a one time increase, and shall not
4 affect any future general State aid allocations.

5 (F) Compilation of Average Daily Attendance.

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

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

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

24 (c) In districts in which some buildings, but not all,
25 hold year-round classes, for the non-year-round buildings,

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

11 Except as otherwise provided in this Section, days of
12 attendance by pupils shall be counted only for sessions of not
13 less than 5 clock hours of school work per day under direct
14 supervision of: (i) teachers, or (ii) non-teaching personnel or
15 volunteer personnel when engaging in non-teaching duties and
16 supervising in those instances specified in subsection (a) of
17 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
18 of legal school age and in kindergarten and grades 1 through
19 12.

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

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

26 (a) Pupils regularly enrolled in a public school for

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

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

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

18 (d) A session of 3 or more clock hours may be counted
19 as a day of attendance (1) when the remainder of the school
20 day or at least 2 hours in the evening of that day is
21 utilized for an in-service training program for teachers,
22 up to a maximum of 5 days per school year of which a
23 maximum of 4 days of such 5 days may be used for
24 parent-teacher conferences, provided a district conducts
25 an in-service training program for teachers which has been
26 approved by the State Superintendent of Education; or, in

1 lieu of 4 such days, 2 full days may be used, in which
2 event each such day may be counted as a day of attendance;
3 and (2) when days in addition to those provided in item (1)
4 are scheduled by a school pursuant to its school
5 improvement plan adopted under Article 34 or its revised or
6 amended school improvement plan adopted under Article 2,
7 provided that (i) such sessions of 3 or more clock hours
8 are scheduled to occur at regular intervals, (ii) the
9 remainder of the school days in which such sessions occur
10 are utilized for in-service training programs or other
11 staff development activities for teachers, and (iii) a
12 sufficient number of minutes of school work under the
13 direct supervision of teachers are added to the school days
14 between such regularly scheduled sessions to accumulate
15 not less than the number of minutes by which such sessions
16 of 3 or more clock hours fall short of 5 clock hours. Any
17 full days used for the purposes of this paragraph shall not
18 be considered for computing average daily attendance. Days
19 scheduled for in-service training programs, staff
20 development activities, or parent-teacher conferences may
21 be scheduled separately for different grade levels and
22 different attendance centers of the district.

23 (e) A session of not less than one clock hour of
24 teaching hospitalized or homebound pupils on-site or by
25 telephone to the classroom may be counted as 1/2 day of
26 attendance, however these pupils must receive 4 or more

1 clock hours of instruction to be counted for a full day of
2 attendance.

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

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

15 (h) A recognized kindergarten which provides for only
16 1/2 day of attendance by each pupil shall not have more
17 than 1/2 day of attendance counted in any one day. However,
18 kindergartens may count 2 1/2 days of attendance in any 5
19 consecutive school days. When a pupil attends such a
20 kindergarten for 2 half days on any one school day, the
21 pupil shall have the following day as a day absent from
22 school, unless the school district obtains permission in
23 writing from the State Superintendent of Education.
24 Attendance at kindergartens which provide for a full day of
25 attendance by each pupil shall be counted the same as
26 attendance by first grade pupils. Only the first year of

1 attendance in one kindergarten shall be counted, except in
2 case of children who entered the kindergarten in their
3 fifth year whose educational development requires a second
4 year of kindergarten as determined under the rules and
5 regulations of the State Board of Education.

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

17 (G) Equalized Assessed Valuation Data.

18 (1) For purposes of the calculation of Available Local
19 Resources required pursuant to subsection (D), the State Board
20 of Education shall secure from the Department of Revenue the
21 value as equalized or assessed by the Department of Revenue of
22 all taxable property of every school district, together with
23 (i) the applicable tax rate used in extending taxes for the
24 funds of the district as of September 30 of the previous year
25 and (ii) the limiting rate for all school districts subject to

1 property tax extension limitations as imposed under the
2 Property Tax Extension Limitation Law.

3 The Department of Revenue shall add to the equalized
4 assessed value of all taxable property of each school district
5 situated entirely or partially within a county that is or was
6 subject to the provisions of Section 15-176 or 15-177 of the
7 Property Tax Code (a) an amount equal to the total amount by
8 which the homestead exemption allowed under Section 15-176 or
9 15-177 of the Property Tax Code for real property situated in
10 that school district exceeds the total amount that would have
11 been allowed in that school district if the maximum reduction
12 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
13 all other counties in tax year 2003 or (ii) \$5,000 in all
14 counties in tax year 2004 and thereafter and (b) an amount
15 equal to the aggregate amount for the taxable year of all
16 additional exemptions under Section 15-175 of the Property Tax
17 Code for owners with a household income of \$30,000 or less. The
18 county clerk of any county that is or was subject to the
19 provisions of Section 15-176 or 15-177 of the Property Tax Code
20 shall annually calculate and certify to the Department of
21 Revenue for each school district all homestead exemption
22 amounts under Section 15-176 or 15-177 of the Property Tax Code
23 and all amounts of additional exemptions under Section 15-175
24 of the Property Tax Code for owners with a household income of
25 \$30,000 or less. It is the intent of this paragraph that if the
26 general homestead exemption for a parcel of property is

1 determined under Section 15-176 or 15-177 of the Property Tax
2 Code rather than Section 15-175, then the calculation of
3 Available Local Resources shall not be affected by the
4 difference, if any, between the amount of the general homestead
5 exemption allowed for that parcel of property under Section
6 15-176 or 15-177 of the Property Tax Code and the amount that
7 would have been allowed had the general homestead exemption for
8 that parcel of property been determined under Section 15-175 of
9 the Property Tax Code. It is further the intent of this
10 paragraph that if additional exemptions are allowed under
11 Section 15-175 of the Property Tax Code for owners with a
12 household income of less than \$30,000, then the calculation of
13 Available Local Resources shall not be affected by the
14 difference, if any, because of those additional exemptions.

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) shall
19 be adjusted, as applicable, in the following manner:

20 (a) For the purposes of calculating State aid under
21 this Section, with respect to any part of a school district
22 within a redevelopment project area in respect to which a
23 municipality has adopted tax increment allocation
24 financing pursuant to the Tax Increment Allocation
25 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
26 of the Illinois Municipal Code or the Industrial Jobs

1 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
2 Illinois Municipal Code, no part of the current equalized
3 assessed valuation of real property located in any such
4 project area which is attributable to an increase above the
5 total initial equalized assessed valuation of such
6 property shall be used as part of the equalized assessed
7 valuation of the district, until such time as all
8 redevelopment project costs have been paid, as provided in
9 Section 11-74.4-8 of the Tax Increment Allocation
10 Redevelopment Act or in Section 11-74.6-35 of the
11 Industrial Jobs Recovery Law. For the purpose of the
12 equalized assessed valuation of the district, the total
13 initial equalized assessed valuation or the current
14 equalized assessed valuation, whichever is lower, shall be
15 used until such time as all redevelopment project costs
16 have been paid.

17 (b) The real property equalized assessed valuation for
18 a school district shall be adjusted by subtracting from the
19 real property value as equalized or assessed by the
20 Department of Revenue for the district an amount computed
21 by dividing the amount of any abatement of taxes under
22 Section 18-170 of the Property Tax Code by 3.00% for a
23 district maintaining grades kindergarten through 12, by
24 2.30% for a district maintaining grades kindergarten
25 through 8, or by 1.05% for a district maintaining grades 9
26 through 12 and adjusted by an amount computed by dividing

1 the amount of any abatement of taxes under subsection (a)
2 of Section 18-165 of the Property Tax Code by the same
3 percentage rates for district type as specified in this
4 subparagraph (b).

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

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

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

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

17 "Preceding Tax Year": The property tax levy year
18 immediately preceding the Base Tax Year.

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

24 "Preceding Tax Year's Tax Extension": The product of
25 the equalized assessed valuation utilized by the County
26 Clerk in the Preceding Tax Year multiplied by the Operating

1 Tax Rate as defined in subsection (A).

2 "Extension Limitation Ratio": A numerical ratio,
3 certified by the County Clerk, in which the numerator is
4 the Base Tax Year's Tax Extension and the denominator is
5 the Preceding Tax Year's Tax Extension.

6 "Operating Tax Rate": The operating tax rate as defined
7 in subsection (A).

8 If a school district is subject to property tax extension
9 limitations as imposed under the Property Tax Extension
10 Limitation Law, the State Board of Education shall calculate
11 the Extension Limitation Equalized Assessed Valuation of that
12 district. For the 1999-2000 school year, the Extension
13 Limitation Equalized Assessed Valuation of a school district as
14 calculated by the State Board of Education shall be equal to
15 the product of the district's 1996 Equalized Assessed Valuation
16 and the district's Extension Limitation Ratio. For the
17 2000-2001 school year and each school year thereafter, the
18 Extension Limitation Equalized Assessed Valuation of a school
19 district as calculated by the State Board of Education shall be
20 equal to the product of the Equalized Assessed Valuation last
21 used in the calculation of general State aid and the district's
22 Extension Limitation Ratio. If the Extension Limitation
23 Equalized Assessed Valuation of a school district as calculated
24 under this subsection (G)(3) is less than the district's
25 equalized assessed valuation as calculated pursuant to
26 subsections (G)(1) and (G)(2), then for purposes of calculating

1 the district's general State aid for the Budget Year pursuant
2 to subsection (E), that Extension Limitation Equalized
3 Assessed Valuation shall be utilized to calculate the
4 district's Available Local Resources under subsection (D).

5 Partial elementary unit districts created in accordance
6 with Article 11E of this Code shall not be eligible for the
7 adjustment in this subsection (G)(3) until the fifth year
8 following the effective date of the reorganization.

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

1 be utilized to calculate the district's Available Local
2 Resources.

3 (5) For school districts having a majority of their
4 equalized assessed valuation in any county except Cook, DuPage,
5 Kane, Lake, McHenry, or Will, if the amount of general State
6 aid allocated to the school district for the 1999-2000 school
7 year under the provisions of subsection (E), (H), and (J) of
8 this Section is less than the amount of general State aid
9 allocated to the district for the 1998-1999 school year under
10 these subsections, then the general State aid of the district
11 for the 1999-2000 school year only shall be increased by the
12 difference between these amounts. The total payments made under
13 this paragraph (5) shall not exceed \$14,000,000. Claims shall
14 be prorated if they exceed \$14,000,000.

15 (H) Supplemental General State Aid.

16 (1) In addition to the general State aid a school district
17 is allotted pursuant to subsection (E), qualifying school
18 districts shall receive a grant, paid in conjunction with a
19 district's payments of general State aid, for supplemental
20 general State aid based upon the concentration level of
21 children from low-income households within the school
22 district. Supplemental State aid grants provided for school
23 districts under this subsection shall be appropriated for
24 distribution to school districts as part of the same line item
25 in which the general State financial aid of school districts is

1 appropriated under this Section. If the appropriation in any
2 fiscal year for general State aid and supplemental general
3 State aid is insufficient to pay the amounts required under the
4 general State aid and supplemental general State aid
5 calculations, then the State Board of Education shall ensure
6 that each school district receives the full amount due for
7 general State aid and the remainder of the appropriation shall
8 be used for supplemental general State aid, which the State
9 Board of Education shall calculate and pay to eligible
10 districts on a prorated basis.

11 (1.5) This paragraph (1.5) applies only to those school
12 years preceding the 2003-2004 school year. For purposes of this
13 subsection (H), the term "Low-Income Concentration Level"
14 shall be the low-income eligible pupil count from the most
15 recently available federal census divided by the Average Daily
16 Attendance of the school district. If, however, (i) the
17 percentage decrease from the 2 most recent federal censuses in
18 the low-income eligible pupil count of a high school district
19 with fewer than 400 students exceeds by 75% or more the
20 percentage change in the total low-income eligible pupil count
21 of contiguous elementary school districts, whose boundaries
22 are coterminous with the high school district, or (ii) a high
23 school district within 2 counties and serving 5 elementary
24 school districts, whose boundaries are coterminous with the
25 high school district, has a percentage decrease from the 2 most
26 recent federal censuses in the low-income eligible pupil count

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

19 (1.10) This paragraph (1.10) applies to the 2003-2004
20 school year and each school year thereafter. For purposes of
21 this subsection (H), the term "Low-Income Concentration Level"
22 shall, for each fiscal year, be the low-income eligible pupil
23 count as of July 1 of the immediately preceding fiscal year (as
24 determined by the Department of Human Services based on the
25 number of pupils who are eligible for at least one of the
26 following low income programs: Medicaid, KidCare, TANF, or Food

1 Stamps, excluding pupils who are eligible for services provided
2 by the Department of Children and Family Services, averaged
3 over the 2 immediately preceding fiscal years for fiscal year
4 2004 and over the 3 immediately preceding fiscal years for each
5 fiscal year thereafter) divided by the Average Daily Attendance
6 of the school district.

7 (2) Supplemental general State aid pursuant to this
8 subsection (H) shall be provided as follows for the 1998-1999,
9 1999-2000, and 2000-2001 school years only:

10 (a) For any school district with a Low Income
11 Concentration Level of at least 20% and less than 35%, the
12 grant for any school year shall be \$800 multiplied by the
13 low income eligible pupil count.

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

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

22 (d) For any school district with a Low Income
23 Concentration Level of 60% or more, the grant for the
24 1998-99 school year shall be \$1,900 multiplied by the low
25 income eligible pupil count.

26 (e) For the 1999-2000 school year, the per pupil amount

1 specified in subparagraphs (b), (c), and (d) immediately
2 above shall be increased to \$1,243, \$1,600, and \$2,000,
3 respectively.

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

8 (2.5) Supplemental general State aid pursuant to this
9 subsection (H) shall be provided as follows for the 2002-2003
10 school year:

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

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

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

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

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

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

9 (2.10) Except as otherwise provided, supplemental general
10 State aid pursuant to this subsection (H) shall be provided as
11 follows for the 2003-2004 school year and each school year
12 thereafter:

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

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

22 For the 2003-2004 school year and each school year
23 thereafter through the 2008-2009 school year only, the grant
24 shall be no less than the grant for the 2002-2003 school year.
25 For the 2009-2010 school year only, the grant shall be no less
26 than the grant for the 2002-2003 school year multiplied by

1 0.66. For the 2010-2011 school year only, the grant shall be no
2 less than the grant for the 2002-2003 school year multiplied by
3 0.33. Notwithstanding the provisions of this paragraph to the
4 contrary, if for any school year supplemental general State aid
5 grants are prorated as provided in paragraph (1) of this
6 subsection (H), then the grants under this paragraph shall be
7 prorated.

8 For the 2003-2004 school year only, the grant shall be no
9 greater than the grant received during the 2002-2003 school
10 year added to the product of 0.25 multiplied by the difference
11 between the grant amount calculated under subsection (a) or (b)
12 of this paragraph (2.10), whichever is applicable, and the
13 grant received during the 2002-2003 school year. For the
14 2004-2005 school year only, the grant shall be no greater than
15 the grant received during the 2002-2003 school year added to
16 the product of 0.50 multiplied by the difference between the
17 grant amount calculated under subsection (a) or (b) of this
18 paragraph (2.10), whichever is applicable, and the grant
19 received during the 2002-2003 school year. For the 2005-2006
20 school year only, the grant shall be no greater than the grant
21 received during the 2002-2003 school year added to the product
22 of 0.75 multiplied by the difference between the grant amount
23 calculated under subsection (a) or (b) of this paragraph
24 (2.10), whichever is applicable, and the grant received during
25 the 2002-2003 school year.

26 (3) School districts with an Average Daily Attendance of

1 more than 1,000 and less than 50,000 that qualify for
2 supplemental general State aid pursuant to this subsection
3 shall submit a plan to the State Board of Education prior to
4 October 30 of each year for the use of the funds resulting from
5 this grant of supplemental general State aid for the
6 improvement of instruction in which priority is given to
7 meeting the education needs of disadvantaged children. Such
8 plan shall be submitted in accordance with rules and
9 regulations promulgated by the State Board of Education.

10 (4) School districts with an Average Daily Attendance of
11 50,000 or more that qualify for supplemental general State aid
12 pursuant to this subsection shall be required to distribute
13 from funds available pursuant to this Section, no less than
14 \$261,000,000 in accordance with the following requirements:

15 (a) The required amounts shall be distributed to the
16 attendance centers within the district in proportion to the
17 number of pupils enrolled at each attendance center who are
18 eligible to receive free or reduced-price lunches or
19 breakfasts under the federal Child Nutrition Act of 1966
20 and under the National School Lunch Act during the
21 immediately preceding school year.

22 (b) The distribution of these portions of supplemental
23 and general State aid among attendance centers according to
24 these requirements shall not be compensated for or
25 contravened by adjustments of the total of other funds
26 appropriated to any attendance centers, and the Board of

1 Education shall utilize funding from one or several sources
2 in order to fully implement this provision annually prior
3 to the opening of school.

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

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

17 (e) Funds received by an attendance center pursuant to
18 this subsection shall be used by the attendance center at
19 the discretion of the principal and local school council
20 for programs to improve educational opportunities at
21 qualifying schools through the following programs and
22 services: early childhood education, reduced class size or
23 improved adult to student classroom ratio, enrichment
24 programs, remedial assistance, attendance improvement, and
25 other educationally beneficial expenditures which
26 supplement the regular and basic programs as determined by

1 the State Board of Education. Funds provided shall not be
2 expended for any political or lobbying purposes as defined
3 by board rule.

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

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

26 If the district fails to distribute State aid to

1 attendance centers in accordance with an approved plan, the
2 plan for the following year shall allocate funds, in
3 addition to the funds otherwise required by this
4 subsection, to those attendance centers which were
5 underfunded during the previous year in amounts equal to
6 such underfunding.

7 For purposes of determining compliance with this
8 subsection in relation to the requirements of attendance
9 center funding, each district subject to the provisions of
10 this subsection shall submit as a separate document by
11 December 1 of each year a report of expenditure data for
12 the prior year in addition to any modification of its
13 current plan. If it is determined that there has been a
14 failure to comply with the expenditure provisions of this
15 subsection regarding contravention or supplanting, the
16 State Superintendent of Education shall, within 60 days of
17 receipt of the report, notify the district and any affected
18 local school council. The district shall within 45 days of
19 receipt of that notification inform the State
20 Superintendent of Education of the remedial or corrective
21 action to be taken, whether by amendment of the current
22 plan, if feasible, or by adjustment in the plan for the
23 following year. Failure to provide the expenditure report
24 or the notification of remedial or corrective action in a
25 timely manner shall result in a withholding of the affected
26 funds.

1 The State Board of Education shall promulgate rules and
2 regulations to implement the provisions of this
3 subsection. No funds shall be released under this
4 subdivision (H) (4) to any district that has not submitted a
5 plan that has been approved by the State Board of
6 Education.

7 (I) (Blank).

8 (J) Supplementary Grants in Aid.

9 (1) Notwithstanding any other provisions of this Section,
10 the amount of the aggregate general State aid in combination
11 with supplemental general State aid under this Section for
12 which each school district is eligible shall be no less than
13 the amount of the aggregate general State aid entitlement that
14 was received by the district under Section 18-8 (exclusive of
15 amounts received under subsections 5(p) and 5(p-5) of that
16 Section) for the 1997-98 school year, pursuant to the
17 provisions of that Section as it was then in effect. If a
18 school district qualifies to receive a supplementary payment
19 made under this subsection (J), the amount of the aggregate
20 general State aid in combination with supplemental general
21 State aid under this Section which that district is eligible to
22 receive for each school year shall be no less than the amount
23 of the aggregate general State aid entitlement that was
24 received by the district under Section 18-8 (exclusive of

1 amounts received under subsections 5(p) and 5(p-5) of that
2 Section) for the 1997-1998 school year, pursuant to the
3 provisions of that Section as it was then in effect.

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

15 (3) (Blank).

16 (K) Grants to Laboratory and Alternative Schools.

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

23 As used in this Section, "laboratory school" means a public
24 school which is created and operated by a public university and
25 approved by the State Board of Education. The governing board

1 of a public university which receives funds from the State
2 Board under this subsection (K) may not increase the number of
3 students enrolled in its laboratory school from a single
4 district, if that district is already sending 50 or more
5 students, except under a mutual agreement between the school
6 board of a student's district of residence and the university
7 which operates the laboratory school. A laboratory school may
8 not have more than 1,000 students, excluding students with
9 disabilities in a special education program.

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

26 Each laboratory and alternative school shall file, on forms

1 provided by the State Superintendent of Education, an annual
2 State aid claim which states the Average Daily Attendance of
3 the school's students by month. The best 3 months' Average
4 Daily Attendance shall be computed for each school. The general
5 State aid entitlement shall be computed by multiplying the
6 applicable Average Daily Attendance by the Foundation Level as
7 determined under this Section.

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

9 (1) For a school district operating under the financial
10 supervision of an Authority created under Article 34A, the
11 general State aid otherwise payable to that district under this
12 Section, but not the supplemental general State aid, shall be
13 reduced by an amount equal to the budget for the operations of
14 the Authority as certified by the Authority to the State Board
15 of Education, and an amount equal to such reduction shall be
16 paid to the Authority created for such district for its
17 operating expenses in the manner provided in Section 18-11. The
18 remainder of general State school aid for any such district
19 shall be paid in accordance with Article 34A when that Article
20 provides for a disposition other than that provided by this
21 Article.

22 (2) (Blank).

23 (3) Summer school. Summer school payments shall be made as
24 provided in Section 18-4.3.

1 (M) Education Funding Advisory Board.

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

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

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

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

23 For school years after the 2000-2001 school year, the
24 Education Funding Advisory Board, in consultation with the
25 State Board of Education, shall make recommendations as
26 provided in this subsection (M) to the General Assembly for the

1 foundation level under subdivision (B)(3) of this Section and
2 for the supplemental general State aid grant level under
3 subsection (H) of this Section for districts with high
4 concentrations of children from poverty. The recommended
5 foundation level shall be determined based on a methodology
6 which incorporates the basic education expenditures of
7 low-spending schools exhibiting high academic performance. The
8 Education Funding Advisory Board shall make such
9 recommendations to the General Assembly on January 1 of odd
10 numbered years, beginning January 1, 2001.

11 (N) (Blank).

12 (O) References.

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

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

21 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
22 changes to this Section. Under Section 6 of the Statute on
23 Statutes there is an irreconcilable conflict between Public Act

1 93-808 and Public Act 93-838. Public Act 93-838, being the last
2 acted upon, is controlling. The text of Public Act 93-838 is
3 the law regardless of the text of Public Act 93-808.

4 (Source: P.A. 94-69, eff. 7-1-05; 94-438, eff. 8-4-05; 94-835,
5 eff. 6-6-06; 94-1019, eff. 7-10-06; 94-1105, eff. 6-1-07;
6 95-331, eff. 8-21-07; 95-644, eff. 10-12-07; 95-707, eff.
7 1-11-08; 95-744, eff. 7-18-08; 95-903, eff. 8-25-08; revised
8 9-5-08.)

9 Section 999. Effective date. This Act takes effect upon
10 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 New Act

4 30 ILCS 105/5.719 new

5 30 ILCS 105/5.720 new

6 35 ILCS 5/512 from Ch. 120, par. 5-512

7 35 ILCS 200/18-45

8 35 ILCS 200/18-182 new

9 35 ILCS 200/18-185

10 105 ILCS 5/18-8.05