



Sen. John J. Cullerton

Filed: 6/30/2015

09900SB0316sam001

LRB099 02946 RPS 36858 a

1 AMENDMENT TO SENATE BILL 316

2 AMENDMENT NO. _____. Amend Senate Bill 316 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-185, 18-205, 18-213, and 18-214 and by adding
6 Section 18-242 as follows:

7 (35 ILCS 200/18-185)

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

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation", for levy years other than 2016 and
15 2017, means (a) the lesser of 5% or the percentage increase in
16 the Consumer Price Index during the 12-month calendar year

1 preceding the levy year or (b) the rate of increase approved by
2 voters under Section 18-205.

3 "Extension limitation", for the 2016 and 2017 levy years,
4 means 0% or the rate of increase approved by the voters under
5 Section 18-205.

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

9 "Taxing district" has the same meaning provided in Section
10 1-150, except as otherwise provided in this Section. For the
11 1991 through 1994 levy years only, "taxing district" includes
12 only each non-home rule taxing district having the majority of
13 its 1990 equalized assessed value within any county or counties
14 contiguous to a county with 3,000,000 or more inhabitants.
15 Beginning with the 1995 levy year and through the 2015 levy
16 year, "taxing district" includes only each non-home rule taxing
17 district subject to this Law before the 1995 levy year and each
18 non-home rule taxing district not subject to this Law before
19 the 1995 levy year having the majority of its 1994 equalized
20 assessed value in an affected county or counties. Beginning
21 with the levy year in which this Law becomes applicable to a
22 taxing district as provided in Section 18-213, "taxing
23 district" also includes those taxing districts made subject to
24 this Law as provided in Section 18-213. For the 2016 and 2017
25 levy years, "taxing district" means each unit of local
26 government, school district, or community college district in

1 the State with the power to levy taxes, including, but not
2 limited to, home rule units and taxing districts that were not
3 subject to this Law prior to the 2016 levy year; provided that,
4 for the 2016 levy year, "taxing district" does not include the
5 City of Chicago or a school district that has been organized
6 under Article 34 of the School Code. For the 2018 levy year and
7 each levy year thereafter, "taxing district" means each
8 non-home rule unit of local government, school district, or
9 community college district in the State with the power to levy
10 taxes, but does not include a school district that has been
11 organized under Article 34 of the School Code.

12 "Aggregate extension" for taxing districts to which this
13 Law applied before the 1995 levy year means the annual
14 corporate extension for the taxing district and those special
15 purpose extensions that are made annually for the taxing
16 district, excluding special purpose extensions: (a) made for
17 the taxing district to pay interest or principal on general
18 obligation bonds that were approved by referendum; (b) made for
19 any taxing district to pay interest or principal on general
20 obligation bonds issued before October 1, 1991; (c) made for
21 any taxing district to pay interest or principal on bonds
22 issued to refund or continue to refund those bonds issued
23 before October 1, 1991; (d) made for any taxing district to pay
24 interest or principal on bonds issued to refund or continue to
25 refund bonds issued after October 1, 1991 that were approved by
26 referendum; (e) made for any taxing district to pay interest or

1 principal on revenue bonds issued before October 1, 1991 for
2 payment of which a property tax levy or the full faith and
3 credit of the unit of local government is pledged; however, a
4 tax for the payment of interest or principal on those bonds
5 shall be made only after the governing body of the unit of
6 local government finds that all other sources for payment are
7 insufficient to make those payments; (f) made for payments
8 under a building commission lease when the lease payments are
9 for the retirement of bonds issued by the commission before
10 October 1, 1991, to pay for the building project; (g) made for
11 payments due under installment contracts entered into before
12 October 1, 1991; (h) made for payments of principal and
13 interest on bonds issued under the Metropolitan Water
14 Reclamation District Act to finance construction projects
15 initiated before October 1, 1991; (i) made for payments of
16 principal and interest on limited bonds, as defined in Section
17 3 of the Local Government Debt Reform Act, in an amount not to
18 exceed the debt service extension base less the amount in items
19 (b), (c), (e), and (h) of this definition for non-referendum
20 obligations, except obligations initially issued pursuant to
21 referendum; (j) made for payments of principal and interest on
22 bonds issued under Section 15 of the Local Government Debt
23 Reform Act; (k) made by a school district that participates in
24 the Special Education District of Lake County, created by
25 special education joint agreement under Section 10-22.31 of the
26 School Code, for payment of the school district's share of the

1 amounts required to be contributed by the Special Education
2 District of Lake County to the Illinois Municipal Retirement
3 Fund under Article 7 of the Illinois Pension Code; the amount
4 of any extension under this item (k) shall be certified by the
5 school district to the county clerk; (l) made to fund expenses
6 of providing joint recreational programs for the handicapped
7 under Section 5-8 of the Park District Code or Section 11-95-14
8 of the Illinois Municipal Code; (m) made for temporary
9 relocation loan repayment purposes pursuant to Sections 2-3.77
10 and 17-2.2d of the School Code; (n) made for payment of
11 principal and interest on any bonds issued under the authority
12 of Section 17-2.2d of the School Code; (o) made for
13 contributions to a firefighter's pension fund created under
14 Article 4 of the Illinois Pension Code, to the extent of the
15 amount certified under item (5) of Section 4-134 of the
16 Illinois Pension Code; and (p) made for road purposes in the
17 first year after a township assumes the rights, powers, duties,
18 assets, property, liabilities, obligations, and
19 responsibilities of a road district abolished under the
20 provisions of Section 6-133 of the Illinois Highway Code.

21 "Aggregate extension" for the taxing districts to which
22 this Law did not apply before the 1995 levy year (except taxing
23 districts subject to this Law in accordance with Section 18-213
24 or this amendatory Act of the 99th General Assembly) means the
25 annual corporate extension for the taxing district and those
26 special purpose extensions that are made annually for the

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

1 by the Metropolitan Water Reclamation District of Greater
2 Chicago under Section 12 of the Metropolitan Water Reclamation
3 District Act; (i) made for payments of principal and interest
4 on limited bonds, as defined in Section 3 of the Local
5 Government Debt Reform Act, in an amount not to exceed the debt
6 service extension base less the amount in items (b), (c), and
7 (e) of this definition for non-referendum obligations, except
8 obligations initially issued pursuant to referendum and bonds
9 described in subsection (h) of this definition; (j) made for
10 payments of principal and interest on bonds issued under
11 Section 15 of the Local Government Debt Reform Act; (k) made
12 for payments of principal and interest on bonds authorized by
13 Public Act 88-503 and issued under Section 20a of the Chicago
14 Park District Act for aquarium or museum projects; (l) made for
15 payments of principal and interest on bonds authorized by
16 Public Act 87-1191 or 93-601 and (i) issued pursuant to Section
17 21.2 of the Cook County Forest Preserve District Act, (ii)
18 issued under Section 42 of the Cook County Forest Preserve
19 District Act for zoological park projects, or (iii) issued
20 under Section 44.1 of the Cook County Forest Preserve District
21 Act for botanical gardens projects; (m) made pursuant to
22 Section 34-53.5 of the School Code, whether levied annually or
23 not; (n) made to fund expenses of providing joint recreational
24 programs for the handicapped under Section 5-8 of the Park
25 District Code or Section 11-95-14 of the Illinois Municipal
26 Code; (o) made by the Chicago Park District for recreational

1 programs for the handicapped under subsection (c) of Section
2 7.06 of the Chicago Park District Act; (p) made for
3 contributions to a firefighter's pension fund created under
4 Article 4 of the Illinois Pension Code, to the extent of the
5 amount certified under item (5) of Section 4-134 of the
6 Illinois Pension Code; and (q) made by Ford Heights School
7 District 169 under Section 17-9.02 of the School Code.

8 "Aggregate extension" for all taxing districts to which
9 this Law applies in accordance with Section 18-213, except for
10 those taxing districts subject to 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 date on which the referendum making this Law applicable to
19 the taxing district is held; (c) made for any taxing district
20 to pay interest or principal on bonds issued to refund or
21 continue to refund those bonds issued before the date on which
22 the referendum making this Law applicable to the taxing
23 district is held; (d) made for any taxing district to pay
24 interest or principal on bonds issued to refund or continue to
25 refund bonds issued after the date on which the referendum
26 making this Law applicable to the taxing district is held if

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

1 for a qualified airport authority to pay interest or principal
2 on general obligation bonds issued for the purpose of paying
3 obligations due under, or financing airport facilities
4 required to be acquired, constructed, installed or equipped
5 pursuant to, contracts entered into before March 1, 1996 (but
6 not including any amendments to such a contract taking effect
7 on or after that date); (k) made to fund expenses of providing
8 joint recreational programs for the handicapped under Section
9 5-8 of the Park District Code or Section 11-95-14 of the
10 Illinois Municipal Code; (l) made for contributions to a
11 firefighter's pension fund created under Article 4 of the
12 Illinois Pension Code, to the extent of the amount certified
13 under item (5) of Section 4-134 of the Illinois Pension Code;
14 and (m) made for the taxing district to pay interest or
15 principal on general obligation bonds issued pursuant to
16 Section 19-3.10 of the School Code.

17 "Aggregate extension" for all taxing districts to which
18 this Law applies in accordance with paragraph (2) of subsection
19 (e) of Section 18-213 or this amendatory Act of the 99th
20 General Assembly means the annual corporate extension for the
21 taxing district and those special purpose extensions that are
22 made annually for the taxing district, excluding special
23 purpose extensions: (a) made for the taxing district to pay
24 interest or principal on general obligation bonds that were
25 approved by referendum; (b) made for any taxing district to pay
26 interest or principal on general obligation bonds issued before

1 the effective date of this amendatory Act of 1997; (c) made for
2 any taxing district to pay interest or principal on bonds
3 issued to refund or continue to refund those bonds issued
4 before the effective date of this amendatory Act of 1997; (d)
5 made for any taxing district to pay interest or principal on
6 bonds issued to refund or continue to refund bonds issued after
7 the effective date of this amendatory Act of 1997 if the bonds
8 were approved by referendum after the effective date of this
9 amendatory Act of 1997; (e) made for any taxing district to pay
10 interest or principal on revenue bonds issued before the
11 effective date of this amendatory Act of 1997 for payment of
12 which a property tax levy or the full faith and credit of the
13 unit of local government is pledged; however, a tax for the
14 payment of interest or principal on those bonds shall be made
15 only after the governing body of the unit of local government
16 finds that all other sources for payment are insufficient to
17 make those payments; (f) made for payments under a building
18 commission lease when the lease payments are for the retirement
19 of bonds issued by the commission before the effective date of
20 this amendatory Act of 1997 to pay for the building project;
21 (g) made for payments due under installment contracts entered
22 into before the effective date of this amendatory Act of 1997;
23 (h) made for payments of principal and interest on limited
24 bonds, as defined in Section 3 of the Local Government Debt
25 Reform Act, in an amount not to exceed the debt service
26 extension base less the amount in items (b), (c), and (e) of

1 this definition for non-referendum obligations, except
2 obligations initially issued pursuant to referendum; (i) made
3 for payments of principal and interest on bonds issued under
4 Section 15 of the Local Government Debt Reform Act; (j) made
5 for a qualified airport authority to pay interest or principal
6 on general obligation bonds issued for the purpose of paying
7 obligations due under, or financing airport facilities
8 required to be acquired, constructed, installed or equipped
9 pursuant to, contracts entered into before March 1, 1996 (but
10 not including any amendments to such a contract taking effect
11 on or after that date); (k) made to fund expenses of providing
12 joint recreational programs for the handicapped under Section
13 5-8 of the Park District Code or Section 11-95-14 of the
14 Illinois Municipal Code; and (l) made for contributions to a
15 firefighter's pension fund created under Article 4 of the
16 Illinois Pension Code, to the extent of the amount certified
17 under item (5) of Section 4-134 of the Illinois Pension Code.

18 "Debt service extension base" means an amount equal to that
19 portion of the extension for a taxing district for the 1994
20 levy year, or for those taxing districts subject to this Law in
21 accordance with Section 18-213, except for those subject to
22 paragraph (2) of subsection (e) of Section 18-213, for the levy
23 year in which the referendum making this Law applicable to the
24 taxing district is held, or for those taxing districts subject
25 to this Law in accordance with paragraph (2) of subsection (e)
26 of Section 18-213 for the 1996 levy year, or for those taxing

1 districts that become subject to this Law as a result of this
2 amendatory Act of the 99th General for the levy year in which
3 the taxing district first becomes subject to this Law,
4 constituting an extension for payment of principal and interest
5 on bonds issued by the taxing district without referendum, but
6 not including excluded non-referendum bonds. For park
7 districts (i) that were first subject to this Law in 1991 or
8 1995 and (ii) whose extension for the 1994 levy year for the
9 payment of principal and interest on bonds issued by the park
10 district without referendum (but not including excluded
11 non-referendum bonds) was less than 51% of the amount for the
12 1991 levy year constituting an extension for payment of
13 principal and interest on bonds issued by the park district
14 without referendum (but not including excluded non-referendum
15 bonds), "debt service extension base" means an amount equal to
16 that portion of the extension for the 1991 levy year
17 constituting an extension for payment of principal and interest
18 on bonds issued by the park district without referendum (but
19 not including excluded non-referendum bonds). A debt service
20 extension base established or increased at any time pursuant to
21 any provision of this Law, except Section 18-212, shall be
22 increased each year commencing with the later of (i) the 2009
23 levy year or (ii) the first levy year in which this Law becomes
24 applicable to the taxing district, by the lesser of 5% or the
25 percentage increase in the Consumer Price Index during the
26 12-month calendar year preceding the levy year. The debt

1 service extension base may be established or increased as
2 provided under Section 18-212. "Excluded non-referendum bonds"
3 means (i) bonds authorized by Public Act 88-503 and issued
4 under Section 20a of the Chicago Park District Act for aquarium
5 and museum projects; (ii) bonds issued under Section 15 of the
6 Local Government Debt Reform Act; or (iii) refunding
7 obligations issued to refund or to continue to refund
8 obligations initially issued pursuant to referendum.

9 "Special purpose extensions" include, but are not limited
10 to, extensions for levies made on an annual basis for
11 unemployment and workers' compensation, self-insurance,
12 contributions to pension plans, and extensions made pursuant to
13 Section 6-601 of the Illinois Highway Code for a road
14 district's permanent road fund whether levied annually or not.
15 The extension for a special service area is not included in the
16 aggregate extension.

17 "Aggregate extension base" means the taxing district's
18 last preceding aggregate extension as adjusted under Sections
19 18-135, 18-215, and 18-230. An adjustment under Section 18-135
20 shall be made for the 2007 levy year and all subsequent levy
21 years whenever one or more counties within which a taxing
22 district is located (i) used estimated valuations or rates when
23 extending taxes in the taxing district for the last preceding
24 levy year that resulted in the over or under extension of
25 taxes, or (ii) increased or decreased the tax extension for the
26 last preceding levy year as required by Section 18-135(c).

1 Whenever an adjustment is required under Section 18-135, the
2 aggregate extension base of the taxing district shall be equal
3 to the amount that the aggregate extension of the taxing
4 district would have been for the last preceding levy year if
5 either or both (i) actual, rather than estimated, valuations or
6 rates had been used to calculate the extension of taxes for the
7 last levy year, or (ii) the tax extension for the last
8 preceding levy year had not been adjusted as required by
9 subsection (c) of Section 18-135.

10 Notwithstanding any other provision of law, for levy year
11 2012, the aggregate extension base for West Northfield School
12 District No. 31 in Cook County shall be \$12,654,592.

13 "Levy year" has the same meaning as "year" under Section
14 1-155.

15 "New property" means (i) the assessed value, after final
16 board of review or board of appeals action, of new improvements
17 or additions to existing improvements on any parcel of real
18 property that increase the assessed value of that real property
19 during the levy year multiplied by the equalization factor
20 issued by the Department under Section 17-30, (ii) the assessed
21 value, after final board of review or board of appeals action,
22 of real property not exempt from real estate taxation, which
23 real property was exempt from real estate taxation for any
24 portion of the immediately preceding levy year, multiplied by
25 the equalization factor issued by the Department under Section
26 17-30, including the assessed value, upon final stabilization

1 of occupancy after new construction is complete, of any real
2 property located within the boundaries of an otherwise or
3 previously exempt military reservation that is intended for
4 residential use and owned by or leased to a private corporation
5 or other entity, (iii) in counties that classify in accordance
6 with Section 4 of Article IX of the Illinois Constitution, an
7 incentive property's additional assessed value resulting from
8 a scheduled increase in the level of assessment as applied to
9 the first year final board of review market value, and (iv) any
10 increase in assessed value due to oil or gas production from an
11 oil or gas well required to be permitted under the Hydraulic
12 Fracturing Regulatory Act that was not produced in or accounted
13 for during the previous levy year. In addition, the county
14 clerk in a county containing a population of 3,000,000 or more
15 shall include in the 1997 recovered tax increment value for any
16 school district, any recovered tax increment value that was
17 applicable to the 1995 tax year calculations.

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

22 "Recovered tax increment value" means, except as otherwise
23 provided in this paragraph, the amount of the current year's
24 equalized assessed value, in the first year after a
25 municipality terminates the designation of an area as a
26 redevelopment project area previously established under the

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

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

11 Except as otherwise provided in this Section, "limiting
12 rate" means a fraction the numerator of which is the last
13 preceding aggregate extension base times an amount equal to one
14 plus the extension limitation defined in this Section and the
15 denominator of which is the current year's equalized assessed
16 value of all real property in the territory under the
17 jurisdiction of the taxing district during the prior levy year.
18 For those taxing districts that reduced their aggregate
19 extension for the last preceding levy year, the highest
20 aggregate extension in any of the last 3 preceding levy years
21 shall be used for the purpose of computing the limiting rate.
22 The denominator shall not include new property or the recovered
23 tax increment value. If a new rate, a rate decrease, or a
24 limiting rate increase has been approved at an election held
25 after March 21, 2006, then (i) the otherwise applicable
26 limiting rate shall be increased by the amount of the new rate

1 or shall be reduced by the amount of the rate decrease, as the
2 case may be, or (ii) in the case of a limiting rate increase,
3 the limiting rate shall be equal to the rate set forth in the
4 proposition approved by the voters for each of the years
5 specified in the proposition, after which the limiting rate of
6 the taxing district shall be calculated as otherwise provided.
7 In the case of a taxing district that obtained referendum
8 approval for an increased limiting rate on March 20, 2012, the
9 limiting rate for tax year 2012 shall be the rate that
10 generates the approximate total amount of taxes extendable for
11 that tax year, as set forth in the proposition approved by the
12 voters; this rate shall be the final rate applied by the county
13 clerk for the aggregate of all capped funds of the district for
14 tax year 2012.

15 (Source: P.A. 97-611, eff. 1-1-12; 97-1154, eff. 1-25-13; 98-6,
16 eff. 3-29-13; 98-23, eff. 6-17-13.)

17 (35 ILCS 200/18-205)

18 Sec. 18-205. Referendum to increase the extension
19 limitation.

20 (a) A taxing district is limited to an extension limitation
21 as defined in Section 18-185 of 5% or the percentage increase
22 in the Consumer Price Index during the 12-month calendar year
23 preceding the levy year, whichever is less. A taxing district
24 may increase its extension limitation for one or more levy
25 years if that taxing district holds a referendum before the

1 levy date for the first levy year at which a majority of voters
2 voting on the issue approves adoption of a higher extension
3 limitation. Referenda shall be conducted at a regularly
4 scheduled election in accordance with the Election Code.

5 (b) Except as provided in subsection (c), the ~~The~~ question
6 shall be presented in substantially the following manner ~~for~~
7 ~~all elections held after March 21, 2006:~~

8 Shall the extension limitation under the Property Tax
9 Extension Limitation Law for (insert the legal name,
10 number, if any, and county or counties of the taxing
11 district and geographic or other common name by which a
12 school or community college district is known and referred
13 to), Illinois, be increased from the lesser of 5% or the
14 percentage increase in the Consumer Price Index over the
15 prior levy year to (insert the percentage of the proposed
16 increase)% per year for (insert each levy year for which
17 the increased extension limitation will apply)?

18 (c) For referenda to increase the extension limitation for
19 levy year 2016 or 2017, the question shall be presented in
20 substantially the following manner:

21 Shall the extension limitation under the Property Tax
22 Extension Limitation Law for (insert the legal name,
23 number, if any, and county or counties of the taxing
24 district and geographic or other common name by which a
25 school or community college district is known and referred
26 to), Illinois, be increased from 0% over the prior levy

1 year to (insert the percentage of the proposed increase)%
2 per year for (insert each levy year for which the increased
3 extension limitation will apply)?

4 (d) The votes must be recorded as "Yes" or "No".

5 If a majority of voters voting on the issue approves the
6 adoption of the increase, the increase shall be applicable for
7 each levy year specified.

8 The ballot for any question submitted pursuant to this
9 Section shall have printed thereon, but not as a part of the
10 question submitted, only the following supplemental
11 information (which shall be supplied to the election authority
12 by the taxing district) in substantially the following form:

13 (1) For the (insert the first levy year for which the
14 increased extension limitation will be applicable) levy
15 year the approximate amount of the additional tax
16 extendable against property containing a single family
17 residence and having a fair market value at the time of the
18 referendum of \$100,000 is estimated to be \$....

19 (2) Based upon an average annual percentage increase
20 (or decrease) in the market value of such property of ...%
21 (insert percentage equal to the average annual percentage
22 increase or decrease for the prior 3 levy years, at the
23 time the submission of the question is initiated by the
24 taxing district, in the amount of (A) the equalized
25 assessed value of the taxable property in the taxing
26 district less (B) the new property included in the

1 equalized assessed value), the approximate amount of the
2 additional tax extendable against such property for the ...
3 levy year is estimated to be \$... and for the ... levy year
4 is estimated to be \$....

5 Paragraph (2) shall be included only if the increased
6 extension limitation will be applicable for more than one year
7 and shall list each levy year for which the increased extension
8 limitation will be applicable. The additional tax shown for
9 each levy year shall be the approximate dollar amount of the
10 increase over the amount of the most recently completed
11 extension at the time the submission of the question is
12 initiated by the taxing district. The approximate amount of the
13 additional tax extendable shown in paragraphs (1) and (2) shall
14 be calculated by multiplying \$100,000 (the fair market value of
15 the property without regard to any property tax exemptions) by
16 (i) the percentage level of assessment prescribed for that
17 property by statute, or by ordinance of the county board in
18 counties that classify property for purposes of taxation in
19 accordance with Section 4 of Article IX of the Illinois
20 Constitution; (ii) the most recent final equalization factor
21 certified to the county clerk by the Department of Revenue at
22 the time the taxing district initiates the submission of the
23 proposition to the electors; (iii) the last known aggregate
24 extension base of the taxing district at the time the
25 submission of the question is initiated by the taxing district;
26 and (iv) the difference between the percentage increase

1 proposed in the question and (A) the lesser of 5% or the
2 percentage increase in the Consumer Price Index for the prior
3 levy year (or an estimate of the percentage increase for the
4 prior levy year if the increase is unavailable at the time the
5 submission of the question is initiated by the taxing district)
6 or (B) 0%, for referenda submitted under subsection (c); and
7 dividing the result by the last known equalized assessed value
8 of the taxing district at the time the submission of the
9 question is initiated by the taxing district. This amendatory
10 Act of the 97th General Assembly is intended to clarify the
11 existing requirements of this Section, and shall not be
12 construed to validate any prior non-compliant referendum
13 language. Any notice required to be published in connection
14 with the submission of the question shall also contain this
15 supplemental information and shall not contain any other
16 supplemental information. Any error, miscalculation, or
17 inaccuracy in computing any amount set forth on the ballot or
18 in the notice that is not deliberate shall not invalidate or
19 affect the validity of any proposition approved. Notice of the
20 referendum shall be published and posted as otherwise required
21 by law, and the submission of the question shall be initiated
22 as provided by law.

23 (Source: P.A. 97-1087, eff. 8-24-12.)

24 (35 ILCS 200/18-213)

25 Sec. 18-213. Referenda on applicability of the Property Tax

1 Extension Limitation Law.

2 (a) The provisions of this Section do not apply to a taxing
3 district subject to this Law because a majority of its 1990
4 equalized assessed value is in a county or counties contiguous
5 to a county of 3,000,000 or more inhabitants, or because a
6 majority of its 1994 equalized assessed value is in an affected
7 county and the taxing district was not subject to this Law
8 before the 1995 levy year.

9 (b) The county board of a county that is not subject to
10 this Law may, by ordinance or resolution, submit to the voters
11 of the county the question of whether to make all non-home rule
12 taxing districts that have all or a portion of their equalized
13 assessed valuation situated in the county subject to this Law
14 in the manner set forth in this Section.

15 For purposes of this Section only:

16 "Taxing district" has the same meaning provided in Section
17 1-150.

18 "Equalized assessed valuation" means the equalized
19 assessed valuation for a taxing district for the immediately
20 preceding levy year.

21 (c) The ordinance or resolution shall request the
22 submission of the proposition at any election, except a
23 consolidated primary election, for the purpose of voting for or
24 against making the Property Tax Extension Limitation Law
25 applicable to all non-home rule taxing districts that have all
26 or a portion of their equalized assessed valuation situated in

1 the county.

2 The question shall be placed on a separate ballot and shall
3 be in substantially the following form:

4 Shall the Property Tax Extension Limitation Law (35
5 ILCS 200/18-185 through 18-245), which limits annual
6 property tax extension increases, apply to non-home rule
7 taxing districts with all or a portion of their equalized
8 assessed valuation located in (name of county)?

9 Votes on the question shall be recorded as "yes" or "no".

10 (d) The county clerk shall order the proposition submitted
11 to the electors of the county at the election specified in the
12 ordinance or resolution. If part of the county is under the
13 jurisdiction of a board or boards of election commissioners,
14 the county clerk shall submit a certified copy of the ordinance
15 or resolution to each board of election commissioners, which
16 shall order the proposition submitted to the electors of the
17 taxing district within its jurisdiction at the election
18 specified in the ordinance or resolution.

19 (e) (1) With respect to taxing districts having all of
20 their equalized assessed valuation located in the county,
21 if a majority of the votes cast on the proposition are in
22 favor of the proposition, then this Law becomes applicable
23 to the taxing district beginning on January 1 of the year
24 following the date of the referendum.

25 (2) With respect to taxing districts that meet all the
26 following conditions this Law shall become applicable to

1 the taxing district beginning on January 1, 1997. The
2 districts to which this paragraph (2) is applicable

3 (A) do not have all of their equalized assessed
4 valuation located in a single county,

5 (B) have equalized assessed valuation in an
6 affected county,

7 (C) meet the condition that each county, other than
8 an affected county, in which any of the equalized
9 assessed valuation of the taxing district is located
10 has held a referendum under this Section at any
11 election, except a consolidated primary election, held
12 prior to the effective date of this amendatory Act of
13 1997, and

14 (D) have a majority of the district's equalized
15 assessed valuation located in one or more counties in
16 each of which the voters have approved a referendum
17 under this Section prior to the effective date of this
18 amendatory Act of 1997. For purposes of this Section,
19 in determining whether a majority of the equalized
20 assessed valuation of the taxing district is located in
21 one or more counties in which the voters have approved
22 a referendum under this Section, the equalized
23 assessed valuation of the taxing district in any
24 affected county shall be included with the equalized
25 assessed value of the taxing district in counties in
26 which the voters have approved the referendum.

1 (3) With respect to taxing districts that do not have
2 all of their equalized assessed valuation located in a
3 single county and to which paragraph (2) of subsection (e)
4 is not applicable, if each county other than an affected
5 county in which any of the equalized assessed valuation of
6 the taxing district is located has held a referendum under
7 this Section at any election, except a consolidated primary
8 election, held in any year and if a majority of the
9 equalized assessed valuation of the taxing district is
10 located in one or more counties that have each approved a
11 referendum under this Section, then this Law shall become
12 applicable to the taxing district on January 1 of the year
13 following the year in which the last referendum in a county
14 in which the taxing district has any equalized assessed
15 valuation is held. For the purposes of this Law, the last
16 referendum shall be deemed to be the referendum making this
17 Law applicable to the taxing district. For purposes of this
18 Section, in determining whether a majority of the equalized
19 assessed valuation of the taxing district is located in one
20 or more counties that have approved a referendum under this
21 Section, the equalized assessed valuation of the taxing
22 district in any affected county shall be included with the
23 equalized assessed value of the taxing district in counties
24 that have approved the referendum.

25 (f) Immediately after a referendum is held under this
26 Section, the county clerk of the county holding the referendum

1 shall give notice of the referendum having been held and its
2 results to all taxing districts that have all or a portion of
3 their equalized assessed valuation located in the county, the
4 county clerk of any other county in which any of the equalized
5 assessed valuation of any taxing district is located, and the
6 Department of Revenue. After the last referendum affecting a
7 multi-county taxing district is held, the Department of Revenue
8 shall determine whether the taxing district is subject to this
9 Law and, if so, shall notify the taxing district and the county
10 clerks of all of the counties in which a portion of the
11 equalized assessed valuation of the taxing district is located
12 that, beginning the following January 1, the taxing district is
13 subject to this Law. For each taxing district subject to
14 paragraph (2) of subsection (e) of this Section, the Department
15 of Revenue shall notify the taxing district and the county
16 clerks of all of the counties in which a portion of the
17 equalized assessed valuation of the taxing district is located
18 that, beginning January 1, 1997, the taxing district is subject
19 to this Law.

20 (g) Referenda held under this Section shall be conducted in
21 accordance with the Election Code.

22 (h) This Section is repealed on January 1, 2016.

23 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

24 (35 ILCS 200/18-214)

25 Sec. 18-214. Referenda on removal of the applicability of

1 the Property Tax Extension Limitation Law to non-home rule
2 taxing districts.

3 (a) The provisions of this Section do not apply to a taxing
4 district that is subject to this Law because a majority of its
5 1990 equalized assessed value is in a county or counties
6 contiguous to a county of 3,000,000 or more inhabitants, or
7 because a majority of its 1994 equalized assessed value is in
8 an affected county and the taxing district was not subject to
9 this Law before the 1995 levy year.

10 (b) For purposes of this Section only:

11 "Taxing district" means any non-home rule taxing district
12 that became subject to this Law under Section 18-213 of this
13 Law.

14 "Equalized assessed valuation" means the equalized
15 assessed valuation for a taxing district for the immediately
16 preceding levy year.

17 (c) The county board of a county that became subject to
18 this Law by a referendum approved by the voters of the county
19 under Section 18-213 may, by ordinance or resolution, in the
20 manner set forth in this Section, submit to the voters of the
21 county the question of whether this Law applies to all non-home
22 rule taxing districts that have all or a portion of their
23 equalized assessed valuation situated in the county in the
24 manner set forth in this Section.

25 (d) The ordinance or resolution shall request the
26 submission of the proposition at any election, except a

1 consolidated primary election, for the purpose of voting for or
2 against the continued application of the Property Tax Extension
3 Limitation Law to all non-home rule taxing districts that have
4 all or a portion of their equalized assessed valuation situated
5 in the county.

6 The question shall be placed on a separate ballot and shall
7 be in substantially the following form:

8 Shall the Property Tax Extension Limitation Law (35
9 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits
10 annual property tax extension increases, apply to non-home
11 rule taxing districts with all or a portion of their
12 equalized assessed valuation located in (name of county)?

13 Votes on the question shall be recorded as "yes" or "no".

14 (e) The county clerk shall order the proposition submitted
15 to the electors of the county at the election specified in the
16 ordinance or resolution. If part of the county is under the
17 jurisdiction of a board or boards of election commissioners,
18 the county clerk shall submit a certified copy of the ordinance
19 or resolution to each board of election commissioners, which
20 shall order the proposition submitted to the electors of the
21 taxing district within its jurisdiction at the election
22 specified in the ordinance or resolution.

23 (f) With respect to taxing districts having all of their
24 equalized assessed valuation located in one county, if a
25 majority of the votes cast on the proposition are against the
26 proposition, then this Law shall not apply to the taxing

1 district beginning on January 1 of the year following the date
2 of the referendum.

3 (g) With respect to taxing districts that do not have all
4 of their equalized assessed valuation located in a single
5 county, if both of the following conditions are met, then this
6 Law shall no longer apply to the taxing district beginning on
7 January 1 of the year following the date of the referendum.

8 (1) Each county in which the district has any equalized
9 assessed valuation must either, (i) have held a referendum
10 under this Section, (ii) be an affected county, or (iii)
11 have held a referendum under Section 18-213 at which the
12 voters rejected the proposition at the most recent election
13 at which the question was on the ballot in the county.

14 (2) The majority of the equalized assessed valuation of
15 the taxing district, other than any equalized assessed
16 valuation in an affected county, is in one or more counties
17 in which the voters rejected the proposition. For purposes
18 of this Section, in determining whether a majority of the
19 equalized assessed valuation of the taxing district is
20 located in one or more counties in which the voters have
21 rejected the proposition under this Section, the equalized
22 assessed valuation of any taxing district in a county which
23 has held a referendum under Section 18-213 at which the
24 voters rejected that proposition, at the most recent
25 election at which the question was on the ballot in the
26 county, will be included with the equalized assessed value

1 of the taxing district in counties in which the voters have
2 rejected the referendum held under this Section.

3 (h) Immediately after a referendum is held under this
4 Section, the county clerk of the county holding the referendum
5 shall give notice of the referendum having been held and its
6 results to all taxing districts that have all or a portion of
7 their equalized assessed valuation located in the county, the
8 county clerk of any other county in which any of the equalized
9 assessed valuation of any such taxing district is located, and
10 the Department of Revenue. After the last referendum affecting
11 a multi-county taxing district is held, the Department of
12 Revenue shall determine whether the taxing district is no
13 longer subject to this Law and, if the taxing district is no
14 longer subject to this Law, the Department of Revenue shall
15 notify the taxing district and the county clerks of all of the
16 counties in which a portion of the equalized assessed valuation
17 of the taxing district is located that, beginning on January 1
18 of the year following the date of the last referendum, the
19 taxing district is no longer subject to this Law.

20 (i) This Section is repealed on January 1, 2016.

21 (Source: P.A. 89-718, eff. 3-7-97.)

22 (35 ILCS 200/18-242 new)

23 Sec. 18-242. Home rule. This Division 5 is a limitation,
24 under subsection (g) of Section 6 of Article VII of the
25 Illinois Constitution, on the power of home rule units to tax.

1 Section 10. The Illinois Pension Code is amended by
2 changing Sections 17-127 and 17-129 as follows:

3 (40 ILCS 5/17-127) (from Ch. 108 1/2, par. 17-127)

4 Sec. 17-127. Financing; revenues for the Fund.

5 (a) The revenues for the Fund shall consist of: (1) amounts
6 paid into the Fund by contributors thereto and from employer
7 contributions and State appropriations in accordance with this
8 Article; (2) amounts contributed to the Fund by an Employer;
9 (3) amounts contributed to the Fund pursuant to any law now in
10 force or hereafter to be enacted; (4) contributions from any
11 other source; and (5) the earnings on investments.

12 (b) The General Assembly finds that for many years the
13 State has contributed to the Fund an annual amount that is
14 between 20% and 30% of the amount of the annual State
15 contribution to the Article 16 retirement system, and the
16 General Assembly declares that it is its goal and intention to
17 continue this level of contribution to the Fund in the future.

18 (c) Beginning in State fiscal year 1999, the State shall
19 include in its annual contribution to the Fund an additional
20 amount equal to 0.544% of the Fund's total teacher payroll;
21 except that this additional contribution need not be made in a
22 fiscal year if the Board has certified in the previous fiscal
23 year that the Fund is at least 90% funded, based on actuarial
24 determinations. These additional State contributions are

1 intended to offset a portion of the cost to the Fund of the
2 increases in retirement benefits resulting from this
3 amendatory Act of 1998.

4 (d) In addition to any other contribution required under
5 this Article, including the contribution required under
6 subsection (c), the State shall contribute to the Fund the
7 following amounts:

8 (1) For State fiscal year 2015, the State shall
9 contribute \$199,200,000.

10 (2) For State fiscal year 2016, the State shall
11 contribute \$207,000,000.

12 (3) Beginning in State fiscal year 2017, the State
13 shall contribute for each fiscal year an amount to be
14 determined by the Fund, equal to the employer normal cost
15 portion of the projected normal cost for that fiscal year.

16 (e) The Board shall determine the amount of State
17 contributions required for each fiscal year on the basis of the
18 actuarial tables and other assumptions adopted by the Board and
19 the recommendations of the actuary. On or before November 1 of
20 each year, beginning November 1, 2015, the Board shall submit
21 to the State Actuary, the Governor, and the General Assembly a
22 proposed certification of the amount of the required State
23 contribution to the Fund for the next fiscal year, along with
24 all of the actuarial assumptions, calculations, and data upon
25 which that proposed certification is based.

26 On or before January 1 of each year, beginning January 1,

1 2016, the State Actuary shall issue a preliminary report
2 concerning the proposed certification and identifying, if
3 necessary, recommended changes in actuarial assumptions that
4 the Board must consider before finalizing its certification of
5 the required State contributions.

6 (f) On or before January 15, 2016 and each January 15
7 thereafter, the Board shall certify to the Governor and the
8 General Assembly the amount of the required State contribution
9 for the next fiscal year. The certification shall include a
10 copy of the actuarial recommendations upon which it is based
11 and shall specifically identify the Fund's projected employer
12 normal cost for that fiscal year. The Board's certification
13 must note any deviations from the State Actuary's recommended
14 changes, the reason or reasons for not following the State
15 Actuary's recommended changes, and the fiscal impact of not
16 following the State Actuary's recommended changes on the
17 required State contribution.

18 For the purposes of this Article, including issuing
19 vouchers, and for the purposes of subsection (h) of Section 1.1
20 of the State Pension Funds Continuing Appropriation Act, the
21 State contributions specified for State fiscal years 2015 and
22 2016 shall be deemed to have been certified, by operation of
23 law and without official action by the Board or the State
24 Actuary, in the amounts provided in subsection (d) of this
25 Section.

26 (g) With respect to the State contribution required under

1 subsection (d) of this Section for State fiscal year 2015, the
2 Board shall present to the State Comptroller a single voucher
3 for the full amount of that State contribution, in the amount
4 specified in subsection (d), no later than October 1, 2015.

5 (h) Beginning in State fiscal year 2016, on the 15th day of
6 each month, or as soon thereafter as may be practicable, the
7 Board shall submit vouchers for payment of State contributions
8 to the Fund, in a total monthly amount of one-twelfth of the
9 required annual State contribution under subsection (d). These
10 vouchers shall be paid by the State Comptroller and Treasurer
11 by warrants drawn on the funds appropriated to the Fund for
12 that fiscal year. If in any month the amount remaining
13 unexpended from all other State appropriations to the Fund for
14 the applicable fiscal year is less than the amount lawfully
15 vouchered under this subsection, the difference shall be paid
16 from the Common School Fund under the continuing appropriation
17 authority provided in Section 1.1 of the State Pension Funds
18 Continuing Appropriation Act.

19 (Source: P.A. 90-548, eff. 12-4-97; 90-566, eff. 1-2-98;
20 90-582, eff. 5-27-98; 90-655, eff. 7-30-98.)

21 (40 ILCS 5/17-129) (from Ch. 108 1/2, par. 17-129)

22 Sec. 17-129. Employer contributions; deficiency in Fund.

23 (a) If in any fiscal year of the Board of Education ending
24 prior to 1997 the total amounts paid to the Fund from the Board
25 of Education (other than under this subsection, and other than

1 amounts used for making or "picking up" contributions on behalf
2 of teachers) and from the State do not equal the total
3 contributions made by or on behalf of the teachers for such
4 year, or if the total income of the Fund in any such fiscal
5 year of the Board of Education from all sources is less than
6 the total such expenditures by the Fund for such year, the
7 Board of Education shall, in the next succeeding year, in
8 addition to any other payment to the Fund set apart and
9 appropriate from moneys from its tax levy for educational
10 purposes, a sum sufficient to remove such deficiency or
11 deficiencies, and promptly pay such sum into the Fund in order
12 to restore any of the reserves of the Fund that may have been
13 so temporarily applied. Any amounts received by the Fund after
14 December 4, 1997 from State appropriations, including under
15 Section 17-127, shall be a credit against and shall fully
16 satisfy any obligation that may have arisen, or be claimed to
17 have arisen, under this subsection (a) as a result of any
18 deficiency or deficiencies in the fiscal year of the Board of
19 Education ending in calendar year 1997.

20 (b) (i) Notwithstanding any other provision of this
21 Section, and notwithstanding any prior certification by the
22 Board under subsection (c) for fiscal year 2011, the Board of
23 Education's total required contribution to the Fund for fiscal
24 year 2011 under this Section is \$187,000,000.

25 (ii) Notwithstanding any other provision of this Section,
26 the Board of Education's total required contribution to the

1 Fund for fiscal year 2012 under this Section is \$192,000,000.

2 (iii) Notwithstanding any other provision of this Section,
3 the Board of Education's total required contribution to the
4 Fund for fiscal year 2013 under this Section is \$196,000,000.

5 (iv) For fiscal years 2014 and 2015 ~~through 2059~~, the
6 minimum contribution to the Fund to be made by the Board of
7 Education in each fiscal year shall be an amount determined by
8 the Fund to be sufficient to bring the total assets of the Fund
9 up to 90% of the total actuarial liabilities of the Fund by the
10 end of fiscal year 2059. In making these determinations, the
11 required Board of Education contribution shall be calculated
12 each year as a level percentage of the applicable employee
13 payrolls over the years remaining to and including fiscal year
14 2059 and shall be determined under the projected unit credit
15 actuarial cost method.

16 (v) Notwithstanding any other provision of this Section,
17 the Board of Education's total required contribution to the
18 Fund for fiscal year 2016 under this Section is \$207,000,000.

19 (vi) Notwithstanding any other provision of this Section,
20 the Board of Education's total required contribution to the
21 Fund for fiscal year 2017 under this Section is \$211,000,000.

22 (vii) For fiscal years 2018 through 2063, the minimum
23 contribution to the Fund to be made by the Board of Education
24 in each fiscal year shall be an amount determined by the Fund
25 to be sufficient to bring the total assets of the Fund up to
26 90% of the total actuarial liabilities of the Fund by the end

1 of fiscal year 2063. In making this determination, the required
2 Board of Education contribution shall be calculated each year
3 as a level percentage of the applicable employee payrolls over
4 the years remaining to and including fiscal year 2063 and shall
5 be determined under the projected unit credit actuarial cost
6 method.

7 (viii) ~~(v)~~ Beginning in fiscal year 2064 ~~2060~~, the minimum
8 Board of Education contribution for each fiscal year shall be
9 the amount needed to maintain the total assets of the Fund at
10 90% of the total actuarial liabilities of the Fund.

11 (ix) ~~(vi)~~ Notwithstanding any other provision of this
12 subsection (b), for any fiscal year, the contribution to the
13 Fund from the Board of Education shall not be required to be in
14 excess of the amount calculated as needed to maintain the
15 assets (or cause the assets to be) at the 90% level by the end
16 of the fiscal year.

17 (x) ~~(vii)~~ Any contribution by the State to or for the
18 benefit of the Fund, including, without limitation, as referred
19 to under Section 17-127, shall be a credit against any
20 contribution required to be made by the Board of Education
21 under this subsection (b).

22 (c) The Board shall determine the amount of Board of
23 Education contributions required for each fiscal year on the
24 basis of the actuarial tables and other assumptions adopted by
25 the Board and the recommendations of the actuary, in order to
26 meet the minimum contribution requirements of subsections (a)

1 and (b). Annually, on or before February 28, the Board shall
2 certify to the Board of Education the amount of the required
3 Board of Education contribution for the coming fiscal year. The
4 certification shall include a copy of the actuarial
5 recommendations upon which it is based.

6 (Source: P.A. 96-889, eff. 4-14-10.)

7 Section 15. The State Pension Funds Continuing
8 Appropriation Act is amended by changing Section 1.1 as
9 follows:

10 (40 ILCS 15/1.1)

11 Sec. 1.1. Appropriations to certain retirement systems.

12 (a) There is hereby appropriated from the General Revenue
13 Fund to the General Assembly Retirement System, on a continuing
14 monthly basis, the amount, if any, by which the total available
15 amount of all other appropriations to that retirement system
16 for the payment of State contributions is less than the total
17 amount of the vouchers for required State contributions
18 lawfully submitted by the retirement system for that month
19 under Section 2-134 of the Illinois Pension Code.

20 (b) There is hereby appropriated from the General Revenue
21 Fund to the State Universities Retirement System, on a
22 continuing monthly basis, the amount, if any, by which the
23 total available amount of all other appropriations to that
24 retirement system for the payment of State contributions,

1 including any deficiency in the required contributions of the
2 optional retirement program established under Section 15-158.2
3 of the Illinois Pension Code, is less than the total amount of
4 the vouchers for required State contributions lawfully
5 submitted by the retirement system for that month under Section
6 15-165 of the Illinois Pension Code.

7 (c) There is hereby appropriated from the Common School
8 Fund to the Teachers' Retirement System of the State of
9 Illinois, on a continuing monthly basis, the amount, if any, by
10 which the total available amount of all other appropriations to
11 that retirement system for the payment of State contributions
12 is less than the total amount of the vouchers for required
13 State contributions lawfully submitted by the retirement
14 system for that month under Section 16-158 of the Illinois
15 Pension Code.

16 (d) There is hereby appropriated from the General Revenue
17 Fund to the Judges Retirement System of Illinois, on a
18 continuing monthly basis, the amount, if any, by which the
19 total available amount of all other appropriations to that
20 retirement system for the payment of State contributions is
21 less than the total amount of the vouchers for required State
22 contributions lawfully submitted by the retirement system for
23 that month under Section 18-140 of the Illinois Pension Code.

24 (e) The continuing appropriations provided by subsections
25 (a), (b), (c), and (d) of this Section shall first be available
26 in State fiscal year 1996. The continuing appropriations

1 provided by subsection (h) of this Section shall first be
2 available as provided in that subsection (h).

3 (f) For State fiscal year 2010 only, the continuing
4 appropriations provided by this Section are equal to the amount
5 certified by each System on or before December 31, 2008, less
6 (i) the gross proceeds of the bonds sold in fiscal year 2010
7 under the authorization contained in subsection (a) of Section
8 7.2 of the General Obligation Bond Act and (ii) any amounts
9 received from the State Pensions Fund.

10 (g) For State fiscal year 2011 only, the continuing
11 appropriations provided by this Section are equal to the amount
12 certified by each System on or before April 1, 2011, less (i)
13 the gross proceeds of the bonds sold in fiscal year 2011 under
14 the authorization contained in subsection (a) of Section 7.2 of
15 the General Obligation Bond Act and (ii) any amounts received
16 from the State Pensions Fund.

17 (h) There is hereby appropriated from the Common School
18 Fund to the Public School Teachers' Pension and Retirement Fund
19 of Chicago, on a continuing monthly basis, the amount, if any,
20 by which the total available amount of all other State
21 appropriations to that Retirement Fund for the payment of State
22 contributions under subsection (d) of Section 17-127 of the
23 Illinois Pension Code is less than the total amount of the
24 vouchers for required State contributions lawfully submitted
25 by the Retirement Fund for that month under that Section
26 17-127.

1 With respect to the State contribution required under
2 subsection (d) of Section 17-127 of the Illinois Pension Code
3 for State fiscal year 2015, the full amount of the State
4 contribution required for that fiscal year, as specified in
5 that subsection (d), is appropriated under this subsection (h)
6 and shall be paid upon presentation to the State Comptroller of
7 a single voucher submitted by the board of the Fund no later
8 than October 1, 2015.

9 (Source: P.A. 96-43, eff. 7-15-09; 96-1497, eff. 1-14-11;
10 96-1511, eff. 1-27-11.)

11 Section 20. The School Code is amended by adding Sections
12 1C-10, 1D-5, and 18-21 and by changing Section 18-8.05 as
13 follows:

14 (105 ILCS 5/1C-10 new)

15 Sec. 1C-10. Repealer. This Article is repealed on June 1,
16 2017.

17 (105 ILCS 5/1D-5 new)

18 Sec. 1D-5. Repealer. This Article is repealed on June 1,
19 2017.

20 (105 ILCS 5/18-8.05)

21 Sec. 18-8.05. Basis for apportionment of general State
22 financial aid and supplemental general State aid to the common

1 schools for the 1998-1999 and subsequent school years.

2 (A) General Provisions.

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

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

1 in which the general State financial aid of school districts is
2 appropriated under this Section.

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

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

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

25 (c) If a school district operates a full year school
26 under Section 10-19.1, the general State aid to the school

1 district shall be determined by the State Board of
2 Education in accordance with this Section as near as may be
3 applicable.

4 (d) (Blank).

5 (4) Except as provided in subsections (H) and (L), the
6 board of any district receiving any of the grants provided for
7 in this Section may apply those funds to any fund so received
8 for which that board is authorized to make expenditures by law.

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

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

14 (a) "Average Daily Attendance": A count of pupil
15 attendance in school, averaged as provided for in
16 subsection (C) and utilized in deriving per pupil financial
17 support levels.

18 (b) "Available Local Resources": A computation of
19 local financial support, calculated on the basis of Average
20 Daily Attendance and derived as provided pursuant to
21 subsection (D).

22 (c) "Corporate Personal Property Replacement Taxes":
23 Funds paid to local school districts pursuant to "An Act in
24 relation to the abolition of ad valorem personal property
25 tax and the replacement of revenues lost thereby, and
26 amending and repealing certain Acts and parts of Acts in

1 connection therewith", certified August 14, 1979, as
2 amended (Public Act 81-1st S.S.-1).

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

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

9 (B) Foundation Level.

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

20 (2) For the 1998-1999 school year, the Foundation Level of
21 support is \$4,225. For the 1999-2000 school year, the
22 Foundation Level of support is \$4,325. For the 2000-2001 school
23 year, the Foundation Level of support is \$4,425. For the
24 2001-2002 school year and 2002-2003 school year, the Foundation
25 Level of support is \$4,560. For the 2003-2004 school year, the

1 Foundation Level of support is \$4,810. For the 2004-2005 school
2 year, the Foundation Level of support is \$4,964. For the
3 2005-2006 school year, the Foundation Level of support is
4 \$5,164. For the 2006-2007 school year, the Foundation Level of
5 support is \$5,334. For the 2007-2008 school year, the
6 Foundation Level of support is \$5,734. For the 2008-2009 school
7 year, the Foundation Level of support is \$5,959.

8 (3) For the 2009-2010 school year and each school year
9 thereafter, the Foundation Level of support is \$6,119 or such
10 greater amount as may be established by law by the General
11 Assembly.

12 (C) Average Daily Attendance.

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

24 (2) The Average Daily Attendance figures utilized in
25 subsection (E) shall be the requisite attendance data for the

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

8 (D) Available Local Resources.

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

19 (2) In determining a school district's revenue from local
20 property taxes, the State Board of Education shall utilize the
21 equalized assessed valuation of all taxable property of each
22 school district as of September 30 of the previous year. The
23 equalized assessed valuation utilized shall be obtained and
24 determined as provided in subsection (G).

25 (3) For school districts maintaining grades kindergarten

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

14 For partial elementary unit districts created pursuant to
15 Article 11E of this Code, local property tax revenues per pupil
16 shall be calculated as the product of the equalized assessed
17 valuation for property within the partial elementary unit
18 district for elementary purposes, as defined in Article 11E of
19 this Code, multiplied by 2.06% and divided by the district's
20 Average Daily Attendance figure, plus the product of the
21 equalized assessed valuation for property within the partial
22 elementary unit district for high school purposes, as defined
23 in Article 11E of this Code, multiplied by 0.94% and divided by
24 the district's Average Daily Attendance figure.

25 (4) The Corporate Personal Property Replacement Taxes paid
26 to each school district during the calendar year one year

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

9 (E) Computation of General State Aid.

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

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

19 (3) For any school district for which Available Local
20 Resources per pupil is equal to or greater than the product of
21 0.93 times the Foundation Level and less than the product of
22 1.75 times the Foundation Level, the general State aid per
23 pupil shall be a decimal proportion of the Foundation Level
24 derived using a linear algorithm. Under this linear algorithm,
25 the calculated general State aid per pupil shall decline in

1 direct linear fashion from 0.07 times the Foundation Level for
2 a school district with Available Local Resources equal to the
3 product of 0.93 times the Foundation Level, to 0.05 times the
4 Foundation Level for a school district with Available Local
5 Resources equal to the product of 1.75 times the Foundation
6 Level. The allocation of general State aid for school districts
7 subject to this paragraph 3 shall be the calculated general
8 State aid per pupil figure multiplied by the Average Daily
9 Attendance of the school district.

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

15 (5) The amount of general State aid allocated to a school
16 district for the 1999-2000 school year meeting the requirements
17 set forth in paragraph (4) of subsection (G) shall be increased
18 by an amount equal to the general State aid that would have
19 been received by the district for the 1998-1999 school year by
20 utilizing the Extension Limitation Equalized Assessed
21 Valuation as calculated in paragraph (4) of subsection (G) less
22 the general State aid allotted for the 1998-1999 school year.
23 This amount shall be deemed a one time increase, and shall not
24 affect any future general State aid allocations.

25 (F) Compilation of Average Daily Attendance.

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

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

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

19 (c) In districts in which some buildings, but not all,
20 hold year-round classes, for the non-year-round buildings,
21 days of attendance in August shall be added to the month of
22 September and any days of attendance in June shall be added
23 to the month of May. The average daily attendance for the
24 year-round buildings shall be computed as provided in
25 subdivision (b) of this paragraph (1). To calculate the
26 Average Daily Attendance for the district, the average

1 daily attendance for the year-round buildings shall be
2 multiplied by the days in session for the non-year-round
3 buildings for each month and added to the monthly
4 attendance of the non-year-round buildings.

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

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

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

20 (a) Pupils regularly enrolled in a public school for
21 only a part of the school day may be counted on the basis
22 of 1/6 day for every class hour of instruction of 40
23 minutes or more attended pursuant to such enrollment,
24 unless a pupil is enrolled in a block-schedule format of 80
25 minutes or more of instruction, in which case the pupil may
26 be counted on the basis of the proportion of minutes of

1 school work completed each day to the minimum number of
2 minutes that school work is required to be held that day.

3 (b) (Blank).

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

9 (d) A session of 3 or more clock hours may be counted
10 as a day of attendance (1) when the remainder of the school
11 day or at least 2 hours in the evening of that day is
12 utilized for an in-service training program for teachers,
13 up to a maximum of 5 days per school year, provided a
14 district conducts an in-service training program for
15 teachers in accordance with Section 10-22.39 of this Code;
16 or, in lieu of 4 such days, 2 full days may be used, in
17 which event each such day may be counted as a day required
18 for a legal school calendar pursuant to Section 10-19 of
19 this Code; (1.5) when, of the 5 days allowed under item
20 (1), a maximum of 4 days are used for parent-teacher
21 conferences, or, in lieu of 4 such days, 2 full days are
22 used, in which case each such day may be counted as a
23 calendar day required under Section 10-19 of this Code,
24 provided that the full-day, parent-teacher conference
25 consists of (i) a minimum of 5 clock hours of
26 parent-teacher conferences, (ii) both a minimum of 2 clock

1 hours of parent-teacher conferences held in the evening
2 following a full day of student attendance, as specified in
3 subsection (F)(1)(c), and a minimum of 3 clock hours of
4 parent-teacher conferences held on the day immediately
5 following evening parent-teacher conferences, or (iii)
6 multiple parent-teacher conferences held in the evenings
7 following full days of student attendance, as specified in
8 subsection (F)(1)(c), in which the time used for the
9 parent-teacher conferences is equivalent to a minimum of 5
10 clock hours; and (2) when days in addition to those
11 provided in items (1) and (1.5) are scheduled by a school
12 pursuant to its school improvement plan adopted under
13 Article 34 or its revised or amended school improvement
14 plan adopted under Article 2, provided that (i) such
15 sessions of 3 or more clock hours are scheduled to occur at
16 regular intervals, (ii) the remainder of the school days in
17 which such sessions occur are utilized for in-service
18 training programs or other staff development activities
19 for teachers, and (iii) a sufficient number of minutes of
20 school work under the direct supervision of teachers are
21 added to the school days between such regularly scheduled
22 sessions to accumulate not less than the number of minutes
23 by which such sessions of 3 or more clock hours fall short
24 of 5 clock hours. Any full days used for the purposes of
25 this paragraph shall not be considered for computing
26 average daily attendance. Days scheduled for in-service

1 training programs, staff development activities, or
2 parent-teacher conferences may be scheduled separately for
3 different grade levels and different attendance centers of
4 the district.

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

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

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

23 (h) A recognized kindergarten which provides for only
24 1/2 day of attendance by each pupil shall not have more
25 than 1/2 day of attendance counted in any one day. However,
26 kindergartens may count 2 1/2 days of attendance in any 5

1 consecutive school days. When a pupil attends such a
2 kindergarten for 2 half days on any one school day, the
3 pupil shall have the following day as a day absent from
4 school, unless the school district obtains permission in
5 writing from the State Superintendent of Education.
6 Attendance at kindergartens which provide for a full day of
7 attendance by each pupil shall be counted the same as
8 attendance by first grade pupils. Only the first year of
9 attendance in one kindergarten shall be counted, except in
10 case of children who entered the kindergarten in their
11 fifth year whose educational development requires a second
12 year of kindergarten as determined under the rules and
13 regulations of the State Board of Education.

14 (i) On the days when the assessment that includes a
15 college and career ready determination is administered
16 under subsection (c) of Section 2-3.64a-5 of this Code, the
17 day of attendance for a pupil whose school day must be
18 shortened to accommodate required testing procedures may
19 be less than 5 clock hours and shall be counted towards the
20 176 days of actual pupil attendance required under Section
21 10-19 of this Code, provided that a sufficient number of
22 minutes of school work in excess of 5 clock hours are first
23 completed on other school days to compensate for the loss
24 of school work on the examination days.

25 (j) Pupils enrolled in a remote educational program
26 established under Section 10-29 of this Code may be counted

1 on the basis of one-fifth day of attendance for every clock
2 hour of instruction attended in the remote educational
3 program, provided that, in any month, the school district
4 may not claim for a student enrolled in a remote
5 educational program more days of attendance than the
6 maximum number of days of attendance the district can claim
7 (i) for students enrolled in a building holding year-round
8 classes if the student is classified as participating in
9 the remote educational program on a year-round schedule or
10 (ii) for students enrolled in a building not holding
11 year-round classes if the student is not classified as
12 participating in the remote educational program on a
13 year-round schedule.

14 (G) Equalized Assessed Valuation Data.

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

25 The Department of Revenue shall add to the equalized

1 assessed value of all taxable property of each school district
2 situated entirely or partially within a county that is or was
3 subject to the provisions of Section 15-176 or 15-177 of the
4 Property Tax Code (a) an amount equal to the total amount by
5 which the homestead exemption allowed under Section 15-176 or
6 15-177 of the Property Tax Code for real property situated in
7 that school district exceeds the total amount that would have
8 been allowed in that school district if the maximum reduction
9 under Section 15-176 was (i) \$4,500 in Cook County or \$3,500 in
10 all other counties in tax year 2003 or (ii) \$5,000 in all
11 counties in tax year 2004 and thereafter and (b) an amount
12 equal to the aggregate amount for the taxable year of all
13 additional exemptions under Section 15-175 of the Property Tax
14 Code for owners with a household income of \$30,000 or less. The
15 county clerk of any county that is or was subject to the
16 provisions of Section 15-176 or 15-177 of the Property Tax Code
17 shall annually calculate and certify to the Department of
18 Revenue for each school district all homestead exemption
19 amounts under Section 15-176 or 15-177 of the Property Tax Code
20 and all amounts of additional exemptions under Section 15-175
21 of the Property Tax Code for owners with a household income of
22 \$30,000 or less. It is the intent of this paragraph that if the
23 general homestead exemption for a parcel of property is
24 determined under Section 15-176 or 15-177 of the Property Tax
25 Code rather than Section 15-175, then the calculation of
26 Available Local Resources shall not be affected by the

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

12 This equalized assessed valuation, as adjusted further by
13 the requirements of this subsection, shall be utilized in the
14 calculation of Available Local Resources.

15 (2) The equalized assessed valuation in paragraph (1) shall
16 be adjusted, as applicable, in the following manner:

17 (a) For the purposes of calculating State aid under
18 this Section, with respect to any part of a school district
19 within a redevelopment project area in respect to which a
20 municipality has adopted tax increment allocation
21 financing pursuant to the Tax Increment Allocation
22 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
23 of the Illinois Municipal Code or the Industrial Jobs
24 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
25 Illinois Municipal Code, no part of the current equalized
26 assessed valuation of real property located in any such

1 project area which is attributable to an increase above the
2 total initial equalized assessed valuation of such
3 property shall be used as part of the equalized assessed
4 valuation of the district, until such time as all
5 redevelopment project costs have been paid, as provided in
6 Section 11-74.4-8 of the Tax Increment Allocation
7 Redevelopment Act or in Section 11-74.6-35 of the
8 Industrial Jobs Recovery Law. For the purpose of the
9 equalized assessed valuation of the district, the total
10 initial equalized assessed valuation or the current
11 equalized assessed valuation, whichever is lower, shall be
12 used until such time as all redevelopment project costs
13 have been paid.

14 (b) The real property equalized assessed valuation for
15 a school district shall be adjusted by subtracting from the
16 real property value as equalized or assessed by the
17 Department of Revenue for the district an amount computed
18 by dividing the amount of any abatement of taxes under
19 Section 18-170 of the Property Tax Code by 3.00% for a
20 district maintaining grades kindergarten through 12, by
21 2.30% for a district maintaining grades kindergarten
22 through 8, or by 1.05% for a district maintaining grades 9
23 through 12 and adjusted by an amount computed by dividing
24 the amount of any abatement of taxes under subsection (a)
25 of Section 18-165 of the Property Tax Code by the same
26 percentage rates for district type as specified in this

1 subparagraph (b).

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

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

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

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

14 "Preceding Tax Year": The property tax levy year
15 immediately preceding the Base Tax Year.

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

21 "Preceding Tax Year's Tax Extension": The product of
22 the equalized assessed valuation utilized by the County
23 Clerk in the Preceding Tax Year multiplied by the Operating
24 Tax Rate as defined in subsection (A).

25 "Extension Limitation Ratio": A numerical ratio,
26 certified by the County Clerk, in which the numerator is

1 the Base Tax Year's Tax Extension and the denominator is
2 the Preceding Tax Year's Tax Extension.

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

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

1 Year pursuant to subsection (E), that Extension Limitation
2 Equalized Assessed Valuation shall be utilized to calculate the
3 district's Available Local Resources under subsection (D). For
4 the 2009-2010 school year and each school year thereafter, if a
5 school district has approved or does approve an increase in its
6 limiting rate, pursuant to Section 18-190 of the Property Tax
7 Code, affecting the Base Tax Year, the Extension Limitation
8 Equalized Assessed Valuation of the school district, as
9 calculated by the State Board of Education, shall be equal to
10 the product of the Equalized Assessed Valuation last used in
11 the calculation of general State aid times an amount equal to
12 one plus the percentage increase, if any, in the Consumer Price
13 Index for all Urban Consumers for all items published by the
14 United States Department of Labor for the 12-month calendar
15 year preceding the Base Tax Year, plus the Equalized Assessed
16 Valuation of new property, annexed property, and recovered tax
17 increment value and minus the Equalized Assessed Valuation of
18 disconnected property. New property and recovered tax
19 increment value shall have the meanings set forth in the
20 Property Tax Extension Limitation Law.

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

25 (3.5) For the 2010-2011 school year and each school year
26 thereafter, if a school district's boundaries span multiple

1 counties, then the Department of Revenue shall send to the
2 State Board of Education, for the purpose of calculating
3 general State aid, the limiting rate and individual rates by
4 purpose for the county that contains the majority of the school
5 district's Equalized Assessed Valuation.

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

26 (5) For school districts having a majority of their

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

12 (H) Supplemental General State Aid.

13 (1) In addition to the general State aid a school district
14 is allotted pursuant to subsection (E), qualifying school
15 districts shall receive a grant, paid in conjunction with a
16 district's payments of general State aid, for supplemental
17 general State aid based upon the concentration level of
18 children from low-income households within the school
19 district. Supplemental State aid grants provided for school
20 districts under this subsection 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 (1.5) This paragraph (1.5) applies only to those school
25 years preceding the 2003-2004 school year. For purposes of this

1 subsection (H), the term "Low-Income Concentration Level"
2 shall be the low-income eligible pupil count from the most
3 recently available federal census divided by the Average Daily
4 Attendance of the school district. If, however, (i) the
5 percentage decrease from the 2 most recent federal censuses in
6 the low-income eligible pupil count of a high school district
7 with fewer than 400 students exceeds by 75% or more the
8 percentage change in the total low-income eligible pupil count
9 of contiguous elementary school districts, whose boundaries
10 are coterminous with the high school district, or (ii) a high
11 school district within 2 counties and serving 5 elementary
12 school districts, whose boundaries are coterminous with the
13 high school district, has a percentage decrease from the 2 most
14 recent federal censuses in the low-income eligible pupil count
15 and there is a percentage increase in the total low-income
16 eligible pupil count of a majority of the elementary school
17 districts in excess of 50% from the 2 most recent federal
18 censuses, then the high school district's low-income eligible
19 pupil count from the earlier federal census shall be the number
20 used as the low-income eligible pupil count for the high school
21 district, for purposes of this subsection (H). The changes made
22 to this paragraph (1) by Public Act 92-28 shall apply to
23 supplemental general State aid grants for school years
24 preceding the 2003-2004 school year that are paid in fiscal
25 year 1999 or thereafter and to any State aid payments made in
26 fiscal year 1994 through fiscal year 1998 pursuant to

1 subsection 1(n) of Section 18-8 of this Code (which was
2 repealed on July 1, 1998), and any high school district that is
3 affected by Public Act 92-28 is entitled to a recomputation of
4 its supplemental general State aid grant or State aid paid in
5 any of those fiscal years. This recomputation shall not be
6 affected by any other funding.

7 (1.10) This paragraph (1.10) applies to the 2003-2004
8 school year and each school year thereafter. For purposes of
9 this subsection (H), the term "Low-Income Concentration Level"
10 shall, for each fiscal year, be the low-income eligible pupil
11 count as of July 1 of the immediately preceding fiscal year (as
12 determined by the Department of Human Services based on the
13 number of pupils who are eligible for at least one of the
14 following low income programs: Medicaid, the Children's Health
15 Insurance Program, TANF, or Food Stamps, excluding pupils who
16 are eligible for services provided by the Department of
17 Children and Family Services, averaged over the 2 immediately
18 preceding fiscal years for fiscal year 2004 and over the 3
19 immediately preceding fiscal years for each fiscal year
20 thereafter) divided by the Average Daily Attendance of the
21 school district.

22 (2) Supplemental general State aid pursuant to this
23 subsection (H) shall be provided as follows for the 1998-1999,
24 1999-2000, and 2000-2001 school years only:

25 (a) For any school district with a Low Income
26 Concentration Level of at least 20% and less than 35%, the

1 grant for any school year shall be \$800 multiplied by the
2 low income eligible pupil count.

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

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

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

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

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

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

26 (a) For any school district with a Low Income

1 Concentration Level of less than 10%, the grant for each
2 school year shall be \$355 multiplied by the low income
3 eligible pupil count.

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

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

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

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

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

24 (2.10) Except as otherwise provided, supplemental general
25 State aid pursuant to this subsection (H) shall be provided as
26 follows for the 2003-2004 school year and each school year

1 thereafter:

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

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

11 For the 2003-2004 school year and each school year
12 thereafter through the 2008-2009 school year only, the grant
13 shall be no less than the grant for the 2002-2003 school year.
14 For the 2009-2010 school year only, the grant shall be no less
15 than the grant for the 2002-2003 school year multiplied by
16 0.66. For the 2010-2011 school year only, the grant shall be no
17 less than the grant for the 2002-2003 school year multiplied by
18 0.33. Notwithstanding the provisions of this paragraph to the
19 contrary, if for any school year supplemental general State aid
20 grants are prorated as provided in paragraph (1) of this
21 subsection (H), then the grants under this paragraph shall be
22 prorated.

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

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

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

25 (4) School districts with an Average Daily Attendance of
26 50,000 or more that qualify for supplemental general State aid

1 pursuant to this subsection shall be required to distribute
2 from funds available pursuant to this Section, no less than
3 \$261,000,000 in accordance with the following requirements:

4 (a) The required amounts shall be distributed to the
5 attendance centers within the district in proportion to the
6 number of pupils enrolled at each attendance center who are
7 eligible to receive free or reduced-price lunches or
8 breakfasts under the federal Child Nutrition Act of 1966
9 and under the National School Lunch Act during the
10 immediately preceding school year.

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

19 (c) Each attendance center shall be provided by the
20 school district a distribution of noncategorical funds and
21 other categorical funds to which an attendance center is
22 entitled under law in order that the general State aid and
23 supplemental general State aid provided by application of
24 this subsection supplements rather than supplants the
25 noncategorical funds and other categorical funds provided
26 by the school district to the attendance centers.

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

6 (e) Funds received by an attendance center pursuant to
7 this subsection shall be used by the attendance center at
8 the discretion of the principal and local school council
9 for programs to improve educational opportunities at
10 qualifying schools through the following programs and
11 services: early childhood education, reduced class size or
12 improved adult to student classroom ratio, enrichment
13 programs, remedial assistance, attendance improvement, and
14 other educationally beneficial expenditures which
15 supplement the regular and basic programs as determined by
16 the State Board of Education. Funds provided shall not be
17 expended for any political or lobbying purposes as defined
18 by board rule.

19 (f) Each district subject to the provisions of this
20 subdivision (H) (4) shall submit an acceptable plan to meet
21 the educational needs of disadvantaged children, in
22 compliance with the requirements of this paragraph, to the
23 State Board of Education prior to July 15 of each year.
24 This plan shall be consistent with the decisions of local
25 school councils concerning the school expenditure plans
26 developed in accordance with part 4 of Section 34-2.3. The

1 State Board shall approve or reject the plan within 60 days
2 after its submission. If the plan is rejected, the district
3 shall give written notice of intent to modify the plan
4 within 15 days of the notification of rejection and then
5 submit a modified plan within 30 days after the date of the
6 written notice of intent to modify. Districts may amend
7 approved plans pursuant to rules promulgated by the State
8 Board of Education.

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

15 If the district fails to distribute State aid to
16 attendance centers in accordance with an approved plan, the
17 plan for the following year shall allocate funds, in
18 addition to the funds otherwise required by this
19 subsection, to those attendance centers which were
20 underfunded during the previous year in amounts equal to
21 such underfunding.

22 For purposes of determining compliance with this
23 subsection in relation to the requirements of attendance
24 center funding, each district subject to the provisions of
25 this subsection shall submit as a separate document by
26 December 1 of each year a report of expenditure data for

1 the prior year in addition to any modification of its
2 current plan. If it is determined that there has been a
3 failure to comply with the expenditure provisions of this
4 subsection regarding contravention or supplanting, the
5 State Superintendent of Education shall, within 60 days of
6 receipt of the report, notify the district and any affected
7 local school council. The district shall within 45 days of
8 receipt of that notification inform the State
9 Superintendent of Education of the remedial or corrective
10 action to be taken, whether by amendment of the current
11 plan, if feasible, or by adjustment in the plan for the
12 following year. Failure to provide the expenditure report
13 or the notification of remedial or corrective action in a
14 timely manner shall result in a withholding of the affected
15 funds.

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

22 (I) (Blank).

23 (J) (Blank).

1 (K) Grants to Laboratory and Alternative Schools.

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

8 As used in this Section, "laboratory school" means a public
9 school which is created and operated by a public university and
10 approved by the State Board of Education. The governing board
11 of a public university which receives funds from the State
12 Board under this subsection (K) may not increase the number of
13 students enrolled in its laboratory school from a single
14 district, if that district is already sending 50 or more
15 students, except under a mutual agreement between the school
16 board of a student's district of residence and the university
17 which operates the laboratory school. A laboratory school may
18 not have more than 1,000 students, excluding students with
19 disabilities in a special education program.

20 As used in this Section, "alternative school" means a
21 public school which is created and operated by a Regional
22 Superintendent of Schools and approved by the State Board of
23 Education. Such alternative schools may offer courses of
24 instruction for which credit is given in regular school
25 programs, courses to prepare students for the high school
26 equivalency testing program or vocational and occupational

1 training. A regional superintendent of schools may contract
2 with a school district or a public community college district
3 to operate an alternative school. An alternative school serving
4 more than one educational service region may be established by
5 the regional superintendents of schools of the affected
6 educational service regions. An alternative school serving
7 more than one educational service region may be operated under
8 such terms as the regional superintendents of schools of those
9 educational service regions may agree.

10 Each laboratory and alternative school shall file, on forms
11 provided by the State Superintendent of Education, an annual
12 State aid claim which states the Average Daily Attendance of
13 the school's students by month. The best 3 months' Average
14 Daily Attendance shall be computed for each school. The general
15 State aid entitlement shall be computed by multiplying the
16 applicable Average Daily Attendance by the Foundation Level as
17 determined under this Section.

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

19 (1) For a school district operating under the financial
20 supervision of an Authority created under Article 34A, the
21 general State aid otherwise payable to that district under this
22 Section, but not the supplemental general State aid, shall be
23 reduced by an amount equal to the budget for the operations of
24 the Authority as certified by the Authority to the State Board
25 of Education, and an amount equal to such reduction shall be

1 paid to the Authority created for such district for its
2 operating expenses in the manner provided in Section 18-11. The
3 remainder of general State school aid for any such district
4 shall be paid in accordance with Article 34A when that Article
5 provides for a disposition other than that provided by this
6 Article.

7 (2) (Blank).

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

10 (4) For the 2015-2016 school year and each school year
11 thereafter, the State Board of Education shall, subject to
12 appropriation, provide a supplemental grant to entities that
13 receive general State aid to limit the loss per student due to
14 the difference between the general State aid claim as
15 calculated under this Section and the amount appropriated for
16 purposes of this Section divided by the Average Daily
17 Attendance as set forth in paragraph (2) of subsection (C) of
18 this Section. This supplemental grant must be paid first to the
19 entity with the greatest loss per student and then to the next
20 entity with the greatest loss per student until losses per
21 student are reduced to their smallest possible amount given
22 this appropriation.

23 For the 2016-2017 school year and each school year
24 thereafter, no entity that receives general State aid may
25 receive a smaller percentage of its general State aid claim as
26 calculated under this Section than the entity received in the

1 2015-2016 school year.

2 (M) Education Funding Advisory Board.

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

1 expire on the third Monday of January, 2000. All members
2 appointed to serve on the Board shall serve until their
3 respective successors are appointed and confirmed. Vacancies
4 shall be filled in the same manner as original appointments. If
5 a vacancy in membership occurs at a time when the Senate is not
6 in session, the Governor shall make a temporary appointment
7 until the next meeting of the Senate, when he or she shall
8 appoint, by and with the advice and consent of the Senate, a
9 person to fill that membership for the unexpired term. If the
10 Senate is not in session when the initial appointments are
11 made, those appointments shall be made as in the case of
12 vacancies.

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

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

25 For school years after the 2000-2001 school year, the
26 Education Funding Advisory Board, in consultation with the

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

13 (N) (Blank).

14 (O) References.

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

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

23 (P) Public Act 93-838 and Public Act 93-808 make inconsistent

1 changes to this Section. Under Section 6 of the Statute on
2 Statutes there is an irreconcilable conflict between Public Act
3 93-808 and Public Act 93-838. Public Act 93-838, being the last
4 acted upon, is controlling. The text of Public Act 93-838 is
5 the law regardless of the text of Public Act 93-808.

6 (Q) State Fiscal Year 2015 Payments.

7 For payments made for State fiscal year 2015, the State
8 Board of Education shall, for each school district, calculate
9 that district's pro-rata share of a minimum sum of \$13,600,000
10 or additional amounts as needed from the total net General
11 State Aid funding as calculated under this Section that shall
12 be deemed attributable to the provision of special educational
13 facilities and services, as defined in Section 14-1.08 of this
14 Code, in a manner that ensures compliance with maintenance of
15 State financial support requirements under the federal
16 Individuals with Disabilities Education Act. Each school
17 district must use such funds only for the provision of special
18 educational facilities and services, as defined in Section
19 14-1.08 of this Code, and must comply with any expenditure
20 verification procedures adopted by the State Board of
21 Education.

22 (R) Repealer.

23 This Section is repealed on June 1, 2017.

24 (Source: P.A. 98-972, eff. 8-15-14; 99-2, eff. 3-26-15.)

1 (105 ILCS 5/18-21 new)

2 Sec. 18-21. General State Aid Commission.

3 (a) There is created a General State Aid Commission to
4 propose a revised school funding formula for Illinois schools.
5 The Commission shall consist of the following members, all of
6 whom shall serve without compensation but shall be reimbursed
7 for their travel expenses from appropriations to the State
8 Board of Education available for that purpose and subject to
9 the rules of the Legislative Travel Control Board:

10 (1) Three members appointed by the Speaker of the House
11 of Representatives, one of whom shall serve as
12 co-chairperson.

13 (2) Two members appointed by the Minority Leader of the
14 House of Representatives.

15 (3) Three members appointed by the President of the
16 Senate, one of whom shall serve as co-chairperson.

17 (4) Two members appointed by the Minority Leader of the
18 Senate.

19 (b) The General State Aid Commission shall meet within 30
20 days of the effective date of this amendatory Act of the 99th
21 General Assembly. Thereafter, the Commission shall meet at the
22 call of the co-chairpersons. The State Board of Education shall
23 provide administrative and other support to the Commission.

24 (c) The General State Aid Commission shall propose a new
25 school funding formula for public schools in this State. The

1 Commission must establish a school funding formula that
2 provides adequate, equitable, transparent, and accountable
3 distribution of funds to school districts that will prepare
4 students for success after high school.

5 (d) The Commission shall submit its proposed school funding
6 formula to the General Assembly for consideration on or before
7 December 31, 2016 by filing copies of its proposal as provided
8 in Section 3.1 of the General Assembly Organization Act. Upon
9 filing its proposal, the Commission is dissolved.

10 (e) This Section is repealed on December 31, 2017.

11 Section 90. The State Mandates Act is amended by adding
12 Section 8.39 as follows:

13 (30 ILCS 805/8.39 new)

14 Sec. 8.39. Exempt mandate. Notwithstanding Sections 6 and 8
15 of this Act, no reimbursement by the State is required for the
16 implementation of any mandate created by this amendatory Act of
17 the 99th General Assembly.

18 Section 99. Effective date. This Act takes effect upon
19 becoming law."