

1 AN ACT concerning revenue.

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

4 Section 5. The School Code is amended by changing Section  
5 17-2 as follows:

6 (105 ILCS 5/17-2) (from Ch. 122, par. 17-2)

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

18 (1) districts maintaining only grades 1 through 8, .92%  
19 for educational purposes and .25% for operations and  
20 maintenance purposes;

21 (2) districts maintaining only grades 9 through 12,  
22 .92% for educational purposes and .25% for operations and  
23 maintenance purposes;

1           (3) districts maintaining grades 1 through 12, 1.63%  
2           for the 1985-86 school year, 1.68% for the 1986-87 school  
3           year, 1.75% for the 1987-88 school year and 1.84% for the  
4           1988-89 school year and thereafter for educational  
5           purposes and .405% for the 1989-90 school year, .435% for  
6           the 1990-91 school year, .465% for the 1991-92 school year,  
7           and .50% for the 1992-93 school year and thereafter for  
8           operations and maintenance purposes;

9           (4) all districts, 0.75% for capital improvement  
10          purposes (which is in addition to the levy for operations  
11          and maintenance purposes), which tax is to be levied,  
12          accumulated for not more than 6 years, and spent for  
13          capital improvement purposes (including but not limited to  
14          the construction of a new school building or buildings or  
15          the purchase of school grounds on which any new school  
16          building is to be constructed or located, or both) only in  
17          accordance with Section 17-2.3 of this Act;

18          (5) districts maintaining only grades 1 through 8, .12%  
19          for transportation purposes, provided that districts  
20          maintaining only grades kindergarten through 8 which have  
21          an enrollment of at least 2600 students may levy, subject  
22          to Section 17-2.2, at not to exceed a maximum rate of .20%  
23          for transportation purposes for any school year in which  
24          the number of students requiring transportation in the  
25          district exceeds by at least 2% the number of students  
26          requiring transportation in the district during the

1 preceding school year, as verified in the district's claim  
2 for pupil transportation and reimbursement and as  
3 certified by the State Board of Education to the county  
4 clerk of the county in which such district is located not  
5 later than November 15 following the submission of such  
6 claim; districts maintaining only grades 9 through 12, .12%  
7 for transportation purposes; and districts maintaining  
8 grades 1 through 12, .14% for the 1985-86 school year, .16%  
9 for the 1986-87 school year, .18% for the 1987-88 school  
10 year and .20% for the 1988-89 school year and thereafter,  
11 for transportation purposes;

12 (6) districts providing summer classes, .15% for  
13 educational purposes, subject to Section 17-2.1 of this  
14 Act.

15 Whenever any special charter school district operating  
16 grades 1 through 12, has organized or shall organize under the  
17 general school law, the district so organized may continue to  
18 levy taxes at not to exceed the rate at which taxes were last  
19 actually extended by the special charter district, except that  
20 if such rate at which taxes were last actually extended by such  
21 special charter district was less than the maximum rate for  
22 districts maintaining grades 1 through 12 authorized under this  
23 Section, such special charter district nevertheless may levy  
24 taxes at a rate not to exceed the maximum rate for districts  
25 maintaining grades 1 through 12 authorized under this Section,  
26 and except that if any such district maintains only grades 1

1 through 8, the board may levy, for educational purposes, at a  
2 rate not to exceed the maximum rate for elementary districts  
3 authorized under this Section.

4 Notwithstanding any other provision of law, beginning in  
5 levy year 2016, a school district that contains a federal  
6 military installation and is eligible to receive impact aid  
7 under Section 8003(b) of the federal Elementary and Secondary  
8 Education Act or any successor program may levy taxes for any  
9 of the following purposes at a rate that exceeds the maximum  
10 rate set forth in this Section, Section 17-2.2a, or Section  
11 17-2.2c, as applicable, provided that the district's maximum  
12 aggregate tax rate for all of those purposes may not exceed the  
13 minimum tax rate required to qualify for basic support payments  
14 under the Section 8003(b) impact aid program:

15 (1) for educational purposes;

16 (2) for operations and maintenance purposes;

17 (3) for special education programs;

18 (4) for leasing educational facilities or computer  
19 technology or both; or

20 (5) for transportation purposes.

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

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

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