

Rep. Eddie Lee Jackson, Sr.

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	09900SB0516ham001 LRB099 03056 HLH 51447 a
1	AMENDMENT TO SENATE BILL 516
2	AMENDMENT NO Amend Senate Bill 516 by replacing
3	everything after the enacting clause with the following:
4	"Section 5. The School Code is amended by changing Sections
5	17-2, 17-2.2a, and 17-2.2c and by adding Section 17-2.2e as
6	follows:
7	(105 ILCS 5/17-2) (from Ch. 122, par. 17-2)
8	Sec. 17-2. Tax levies; purposes; rates. Except as otherwise
9	provided in Articles 12 and 13 of this Act, and except as
10	provided in Section 17-2.2e of this Act, the following maximum
11	rates shall apply to all taxes levied after August 10, 1965, in
12	districts having a population of less than 500,000 inhabitants,
13	including those districts organized under Article 11 of the
14	School Code. The school board of any district having a
15	population of less than 500,000 inhabitants may levy a tax
16	annually, at not to exceed the maximum rates and for the

09900SB0516ham001 -2- LRB099 03056 HLH 51447 a

1 specified purposes, upon all the taxable property of the 2 district at the value, as equalized or assessed by the 3 Department of Revenue as follows:

4 (1) districts maintaining only grades 1 through 8, .92%
5 for educational purposes and .25% for operations and
6 maintenance purposes;

7 (2) districts maintaining only grades 9 through 12,
8 .92% for educational purposes and .25% for operations and
9 maintenance purposes;

10 (3) districts maintaining grades 1 through 12, 1.63% 11 for the 1985-86 school year, 1.68% for the 1986-87 school year, 1.75% for the 1987-88 school year and 1.84% for the 12 school year and thereafter for educational 13 1988-89 14 purposes and .405% for the 1989-90 school year, .435% for 15 the 1990-91 school year, .465% for the 1991-92 school year, 16 and .50% for the 1992-93 school year and thereafter for 17 operations and maintenance purposes;

all districts, 0.75% for capital improvement 18 (4) 19 purposes (which is in addition to the levy for operations 20 and maintenance purposes), which tax is to be levied, accumulated for not more than 6 years, and spent for 21 22 capital improvement purposes (including but not limited to 23 the construction of a new school building or buildings or 24 the purchase of school grounds on which any new school 25 building is to be constructed or located, or both) only in 26 accordance with Section 17-2.3 of this Act;

1 (5) districts maintaining only grades 1 through 8, .12% for transportation purposes, provided that districts 2 3 maintaining only grades kindergarten through 8 which have 4 an enrollment of at least 2600 students may levy, subject 5 to Section 17-2.2, at not to exceed a maximum rate of .20% for transportation purposes for any school year in which 6 the number of students requiring transportation in the 7 8 district exceeds by at least 2% the number of students 9 requiring transportation in the district during the 10 preceding school year, as verified in the district's claim 11 pupil transportation and reimbursement for and as certified by the State Board of Education to the county 12 13 clerk of the county in which such district is located not 14 later than November 15 following the submission of such 15 claim; districts maintaining only grades 9 through 12, .12% 16 for transportation purposes; and districts maintaining grades 1 through 12, .14% for the 1985-86 school year, .16% 17 for the 1986-87 school year, .18% for the 1987-88 school 18 19 year and .20% for the 1988-89 school year and thereafter, 20 for transportation purposes;

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

24 Whenever any special charter school district operating 25 grades 1 through 12, has organized or shall organize under the 26 general school law, the district so organized may continue to 09900SB0516ham001 -4- LRB099 03056 HLH 51447 a

1 levy taxes at not to exceed the rate at which taxes were last actually extended by the special charter district, except that 2 3 if such rate at which taxes were last actually extended by such 4 special charter district was less than the maximum rate for 5 districts maintaining grades 1 through 12 authorized under this Section, such special charter district nevertheless may levy 6 taxes at a rate not to exceed the maximum rate for districts 7 8 maintaining grades 1 through 12 authorized under this Section, 9 and except that if any such district maintains only grades 1 10 through 8, the board may levy, for educational purposes, at a 11 rate not to exceed the maximum rate for elementary districts authorized under this Section. 12

13 Maximum rates before or after established in excess of 14 those prescribed shall not be affected by the amendatory Act of 15 1965.

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

17 (105 ILCS 5/17-2.2a) (from Ch. 122, par. 17-2.2a)

18 Sec. 17-2.2a. (a) Tax for special education programs.

19 <u>(a)</u> The school board of any district having a population of 20 less than 500,000 inhabitants may, by proper resolution, levy 21 an annual tax upon the value as equalized or assessed by the 22 Department of Revenue, for special education purposes, 23 including the purposes authorized by Section 10-22.31b as 24 follows:

25 (1) districts maintaining only grades kindergarten

through 8, and prior to July 1, 1970, districts maintaining only grades 1 through 8, .02%;

3 (2) districts maintaining only grades 9 through 12,
4 .02%;

5 (3) districts maintaining only grades kindergarten
6 through 12, and prior to July 1, 1970, districts
7 maintaining only grades 1 through 12, .04%.

8 The revenue raised by such tax shall be used only for 9 special education purposes, including the construction and 10 maintenance of special education facilities.

11 Upon proper resolution of the school board, the school 12 district may accumulate such funds for special education 13 building purposes for a period of 8 years.

Buildings constructed under the provisions of this Section shall comply with the building code authorized under Section 2-3.12.

If it is no longer feasible or economical to utilize 17 classroom facilities constructed with revenues raised and 18 19 accumulated by the tax for special education building purposes, 20 the district, or cooperative district by unanimous consent, may 21 with the approval of the regional superintendent of schools and 22 the State Superintendent of Education use such facilities for 23 regular school purposes. The district or cooperative of 24 districts shall make comparable facilities available for 25 special education purposes at another attendance center which 26 is in a more practical location due to the proximity of the

1 students served.

(b) If the school board of any district that has levied the 2 tax authorized by this Section determines that the accumulated 3 4 funds from such tax and from the \$1,000 State reimbursement per 5 professional worker received under Section 14-13.02 are no 6 longer required for special education building purposes, the board may by proper resolution transfer such funds to any other 7 8 fund to be used for any special education purposes authorized 9 by Article 14. Such transfer shall not be made until after the 10 superintendent has certified to the regional State 11 Superintendent of Education that adequate housing provisions have been made for all children with disabilities residing in 12 13 the school district.

(c) The tax rate limits specified in this Section may be 14 15 increased to .40% by districts maintaining only grades 16 kindergarten through 8 or only grades 9 through 12, and to .80% by districts maintaining grades kindergarten through 12, upon 17 the approval of a proposition to effect such increase by a 18 majority of the electors voting on such proposition at a 19 20 regular scheduled election. The proposition may be initiated by resolution of the school board and shall be certified by the 21 22 secretary to the proper election authorities for submission in 23 accordance with the general election law. If at such election a 24 majority of the votes cast on the proposition is in favor 25 thereof, the school board may thereafter until such authority 26 is revoked in like manner levy annually the tax so authorized.

09900SB0516ham001

1 (d) The tax rate limits specified in this Section may also 2 be increased as provided in Section 17-2.2e. 3 (Source: P.A. 89-397, eff. 8-20-95; 90-757, eff. 8-14-98; 4 revised 11-7-16.)

5 (105 ILCS 5/17-2.2c) (from Ch. 122, par. 17-2.2c)

Sec. 17-2.2c. Tax for leasing educational facilities or 6 computer technology or both, and for temporary relocation 7 8 expense purposes. The school board of any district, by proper 9 resolution, may levy an annual tax, in addition to any other 10 taxes and not subject to the limitations specified elsewhere in this Article, not to exceed .05% upon the value of the taxable 11 12 property as equalized or assessed by the Department of Revenue, 13 for the purpose of leasing educational facilities or computer 14 technology or both, and, in order to repay the State all moneys 15 distributed to it for temporary relocation expenses of the district, may levy an annual tax not to exceed .05% upon the 16 value of the taxable property as equalized or assessed by the 17 Department of Revenue for a period not to exceed 7 years for 18 19 the purpose of providing for the repayment of moneys 20 distributed for temporary relocation expenses of the school district pursuant to Section 2-3.77. 21

The tax rate limit specified by this Section with respect to an annual tax levied for the purpose of leasing educational facilities or computer technology or both may be increased to .10% upon the approval of a proposition to effect such increase 09900SB0516ham001 -8- LRB099 03056 HLH 51447 a

by a majority of the electors voting on that proposition at a regular scheduled election. Such proposition may be initiated by resolution of the school board and shall be certified by the secretary to the proper election authorities for submission in accordance with the general election law.

6 <u>The tax rate limit specified in this Section may also be</u> 7 <u>increased as provided in Section 17-2.2e.</u>

8 The district is authorized to pledge any tax levied 9 pursuant to this Section for the purpose of leasing educational 10 facilities or computer technology or both to secure the payment 11 of any lease, lease-purchase agreement, or installment 12 purchase agreement entered into by the district for such 13 purpose.

For the purposes of this Section, "leasing of educational 14 15 facilities or computer technology or both" includes any payment 16 with respect to a lease, lease-purchase agreement, or installment purchase agreement to acquire or use buildings, 17 18 rooms, grounds, and appurtenances to be used by the district for the use of schools or for school administration purposes 19 20 and all equipment, fixtures, renovations, and improvements to existing facilities of the district necessary to accommodate 21 22 computers, as well as computer hardware and software.

Any school district may abolish or abate its fund for leasing educational facilities or computer technology or both and for temporary relocation expense purposes upon the adoption of a resolution so providing and upon a determination by the 09900SB0516ham001 -9- LRB099 03056 HLH 51447 a

1 school board that the moneys in the fund are no longer needed 2 for leasing educational facilities or computer technology or both or for temporary relocation expense purposes. 3 The 4 resolution shall direct the transfer of any balance in the fund 5 to another school district fund or funds immediately upon the 6 resolution taking effect. Thereafter, any outstanding taxes of the school district levied pursuant to this Section shall be 7 collected and paid into the fund or funds as directed by the 8 9 school board. Nothing in this Section shall prevent a school 10 district that has abolished or abated the fund from again 11 creating a fund for leasing educational facilities and for temporary relocation expense purposes in the manner provided in 12 13 this Section.

14 (Source: P.A. 89-106, eff. 7-7-95; 90-97, eff. 7-11-97; 90-464, 15 eff. 8-17-97; 90-655, eff. 7-30-98.)

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(105 ILCS 5/17-2.2e new)

Sec. 17-2.2e. Maximum tax rates. Notwithstanding any other 17 provision of law, beginning in levy year 2016, a school 18 19 district that contains a federal military installation and is eligible to receive impact aid under Section 8003(b) of the 20 21 federal Elementary and Secondary Education Act or any successor program may, subject to the restrictions set forth in this 22 Section, levy taxes for any of the following purposes at a rate 23 24 that exceeds the maximum rate set forth in Section 17-2, Section 17-2.2a, or Section 17-2.2c, as applicable: 25

1	(1) for educational purposes;
2	(2) for operations and maintenance purposes;
3	(3) for special education programs;
4	(4) for leasing educational facilities or computer
5	technology or both; or
6	(5) for transportation purposes.
7	If the school district levies a tax for any of the purposes
8	set forth in items (1) through (5) that exceeds the maximum
9	rate set forth for that purpose, it shall first adopt an
10	ordinance setting forth the preliminary tax rates for all
11	purposes for the taxable year and submit those extensions and
12	rates to the county clerk. The tax rates for items (1) through
13	(5), as provided in that ordinance, may not exceed the maximum
14	rates for those purposes set forth in Section 17-2, Section
15	17-2.2a, or Section 17-2.2c. Upon receiving the tax levy
16	confirmation with the extensions and rates from the county
17	clerk, the district may, at a public hearing, adopt an
18	ordinance adjusting those preliminary tax rates. Notice of the
19	public hearing shall be provided in the form and manner set
20	forth in Sections 18-75 and 18-80 of the Property Tax Code not
21	more than 14 days nor less than 7 days prior to the date of the
22	public hearing. The adjusted tax rates for items (1) through
23	(5) may exceed the maximum rates, provided that the adjusted
24	aggregate tax rate for all purposes may not exceed the
25	aggregate tax rate for all purposes set forth in the ordinance
26	setting forth the preliminary tax rates.

09900SB0516ham001 -11- LRB099 03056 HLH 51447 a

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