99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB1628

Introduced 2/20/2015, by Sen. William E. Brady

SYNOPSIS AS INTRODUCED:

105 ILCS 5/18-8.05

Amends the State aid formula provisions of the School Code. Provides that if a disaster occurs a month or more after the start of a school year in any portion of the territory of a school district and that disaster affects the district's pupil attendance, then the Average Daily Attendance figure must be no less than the best month of pupil attendance for that school year before the disaster occurred (to apply to the school year in which the disaster occurred and the 4 school years immediately following). Provides that if a disaster occurs before the start of a school year or before completion of one month of the school year in any portion of the territory of a school district and that disaster affects the district's pupil attendance, then the Average Daily Attendance figure must be no less than the best month of pupil attendance during the immediately preceding school year (to apply to the 5 school years immediately following the disaster, including, if applicable, the school year with less than a month completed before the disaster occurred). Effective immediately.

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FISCAL NOTE ACT MAY APPLY

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AN ACT concerning education.

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

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

6 (105 ILCS 5/18-8.05)

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

10 (A) General Provisions.

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

in general, varies in inverse relation to Available Local Resources. Per pupil amounts are based upon each school district's Average Daily Attendance as that term is defined in this Section.

5 (2) In addition to general State financial aid, school 6 districts with specified levels or concentrations of pupils 7 from low income households are eligible to receive supplemental 8 general State financial aid grants as provided pursuant to 9 subsection (H). The supplemental State aid grants provided for 10 school districts under subsection (H) shall be appropriated for 11 distribution to school districts as part of the same line item 12 in which the general State financial aid of school districts is appropriated under this Section. 13

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

17 (a) Any school district which fails for any given school year to maintain school as required by law, or to 18 19 maintain a recognized school is not eligible to file for 20 such school year any claim upon the Common School Fund. In case of nonrecognition of one or more attendance centers in 21 22 a school district otherwise operating recognized schools, 23 claim of the district shall be reduced the in the 24 proportion which the Average Daily Attendance in the 25 attendance center or centers bear to the Average Daily 26 Attendance in the school district. A "recognized school"

1 means any public school which meets the standards as 2 established for recognition by the State Board of 3 Education. A school district or attendance center not 4 having recognition status at the end of a school term is 5 entitled to receive State aid payments due upon a legal 6 claim which was filed while it was recognized.

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

10 (c) If a school district operates a full year school 11 under Section 10-19.1, the general State aid to the school 12 district shall be determined by the State Board of 13 Education in accordance with this Section as near as may be 14 applicable.

(d) (Blank).

16 (4) Except as provided in subsections (H) and (L), the 17 board of any district receiving any of the grants provided for 18 in this Section may apply those funds to any fund so received 19 for which that board is authorized to make expenditures by law.

20 School districts are not required to exert a minimum 21 Operating Tax Rate in order to qualify for assistance under 22 this Section.

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

(a) "Average Daily Attendance": A count of pupil
 attendance in school, averaged as provided for in

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subsection (C) and utilized in deriving per pupil financial support levels.

3 (b) "Available Local Resources": A computation of 4 local financial support, calculated on the basis of Average 5 Daily Attendance and derived as provided pursuant to 6 subsection (D).

7 (c) "Corporate Personal Property Replacement Taxes": 8 Funds paid to local school districts pursuant to "An Act in 9 relation to the abolition of ad valorem personal property 10 tax and the replacement of revenues lost thereby, and 11 amending and repealing certain Acts and parts of Acts in 12 connection therewith", certified August 14, 1979, as 13 amended (Public Act 81-1st S.S.-1).

14 (d) "Foundation Level": A prescribed level of per pupil15 financial support as provided for in subsection (B).

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

20 (B) Foundation Level.

(1) The Foundation Level is a figure established by the State representing the minimum level of per pupil financial support that should be available to provide for the basic education of each pupil in Average Daily Attendance. As set forth in this Section, each school district is assumed to exert 1 a sufficient local taxing effort such that, in combination with 2 the aggregate of general State financial aid provided the 3 district, an aggregate of State and local resources are 4 available to meet the basic education needs of pupils in the 5 district.

6 (2) For the 1998-1999 school year, the Foundation Level of support is \$4,225. For the 1999-2000 school year, the 7 8 Foundation Level of support is \$4,325. For the 2000-2001 school 9 year, the Foundation Level of support is \$4,425. For the 10 2001-2002 school year and 2002-2003 school year, the Foundation 11 Level of support is \$4,560. For the 2003-2004 school year, the 12 Foundation Level of support is \$4,810. For the 2004-2005 school 13 year, the Foundation Level of support is \$4,964. For the 14 2005-2006 school year, the Foundation Level of support is 15 \$5,164. For the 2006-2007 school year, the Foundation Level of 16 support is \$5,334. For the 2007-2008 school year, the 17 Foundation Level of support is \$5,734. For the 2008-2009 school year, the Foundation Level of support is \$5,959. 18

19 (3) For the 2009-2010 school year and each school year 20 thereafter, the Foundation Level of support is \$6,119 or such 21 greater amount as may be established by law by the General 22 Assembly.

23 (C) Average Daily Attendance.

(1) For purposes of calculating general State aid pursuant
 to subsection (E), an Average Daily Attendance figure shall be

utilized. The Average Daily Attendance figure for formula 1 2 calculation purposes shall be the monthly average of the actual number of pupils in attendance of each school district, as 3 4 further averaged for the best 3 months of pupil attendance for 5 each school district. However, if a disaster occurs in any portion of the territory of a school district and that disaster 6 7 affects the district's pupil attendance, as certified to the State Board of Education by the Director of the Illinois 8 9 Emergency Management Agency, the Average Daily Attendance 10 figure for formula calculation purposes must be no less than 11 the following:

12 (1) If the disaster occurred a month or more after the 13 start of the school year, then the Average Daily Attendance 14 figure must be no less than the best month of pupil 15 attendance for that school year before the disaster 16 occurred. This minimum Average Daily Attendance figure 17 shall apply to the school year in which the disaster 18 occurred and the 4 school years immediately following.

19 (2) If the disaster occurred before the start of the 20 school year or before the completion of one month of the 21 school year, then the Average Daily Attendance figure must 22 be no less than the best month of pupil attendance during 23 the immediately preceding school year. This minimum 24 Average Daily Attendance figure shall apply to the 5 school years immediately following the disaster, including, if 25 applicable, the school year with less than a month 26

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completed before the disaster occurred.

In compiling the figures for the number of pupils in attendance, school districts and the State Board of Education shall, for purposes of general State aid funding, conform attendance figures to the requirements of subsection (F).

6 The Average Daily Attendance figures utilized in (2)7 subsection (E) shall be the requisite attendance data for the 8 school year immediately preceding the school year for which 9 general State aid is being calculated or the average of the 10 attendance data for the 3 preceding school years, whichever is 11 greater. The Average Daily Attendance figures utilized in 12 subsection (H) shall be the requisite attendance data for the 13 school year immediately preceding the school year for which general State aid is being calculated. 14

15 (D) Available Local Resources.

16 (1) For purposes of calculating general State aid pursuant subsection (E), a representation of Available Local 17 to 18 Resources per pupil, as that term is defined and determined in this subsection, shall be utilized. Available Local Resources 19 20 per pupil shall include a calculated dollar amount representing 21 local school district revenues from local property taxes and 22 from Corporate Personal Property Replacement Taxes, expressed on the basis of pupils in Average Daily Attendance. Calculation 23 24 of Available Local Resources shall exclude any tax amnesty funds received as a result of Public Act 93-26. 25

1 (2) In determining a school district's revenue from local 2 property taxes, the State Board of Education shall utilize the 3 equalized assessed valuation of all taxable property of each 4 school district as of September 30 of the previous year. The 5 equalized assessed valuation utilized shall be obtained and 6 determined as provided in subsection (G).

(3) For school districts maintaining grades kindergarten 7 8 through 12, local property tax revenues per pupil shall be 9 calculated as the product of the applicable equalized assessed 10 valuation for the district multiplied by 3.00%, and divided by 11 the district's Average Daily Attendance figure. For school 12 districts maintaining grades kindergarten through 8, local 13 property tax revenues per pupil shall be calculated as the 14 product of the applicable equalized assessed valuation for the district multiplied by 2.30%, and divided by the district's 15 16 Average Daily Attendance figure. For school districts 17 maintaining grades 9 through 12, local property tax revenues per pupil shall be the applicable equalized assessed valuation 18 of the district multiplied by 1.05%, and divided by the 19 20 district's Average Daily Attendance figure.

For partial elementary unit districts created pursuant to Article 11E of this Code, local property tax revenues per pupil shall be calculated as the product of the equalized assessed valuation for property within the partial elementary unit district for elementary purposes, as defined in Article 11E of this Code, multiplied by 2.06% and divided by the district's

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

6 (4) The Corporate Personal Property Replacement Taxes paid to each school district during the calendar year one year 7 8 before the calendar year in which a school year begins, divided 9 by the Average Daily Attendance figure for that district, shall 10 be added to the local property tax revenues per pupil as 11 derived by the application of the immediately preceding 12 paragraph (3). The sum of these per pupil figures for each 13 school district shall constitute Available Local Resources as that term is utilized in subsection (E) in the calculation of 14 15 general State aid.

16 (E) Computation of General State Aid.

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

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

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(3) For any school district for which Available Local 1 2 Resources per pupil is equal to or greater than the product of 0.93 times the Foundation Level and less than the product of 3 1.75 times the Foundation Level, the general State aid per 4 5 pupil shall be a decimal proportion of the Foundation Level 6 derived using a linear algorithm. Under this linear algorithm, 7 the calculated general State aid per pupil shall decline in direct linear fashion from 0.07 times the Foundation Level for 8 9 a school district with Available Local Resources equal to the 10 product of 0.93 times the Foundation Level, to 0.05 times the 11 Foundation Level for a school district with Available Local 12 Resources equal to the product of 1.75 times the Foundation 13 Level. The allocation of general State aid for school districts 14 subject to this paragraph 3 shall be the calculated general 15 State aid per pupil figure multiplied by the Average Daily 16 Attendance of the school district.

17 (4) For any school district for which Available Local 18 Resources per pupil equals or exceeds the product of 1.75 times 19 the Foundation Level, the general State aid for the school 20 district shall be calculated as the product of \$218 multiplied 21 by the Average Daily Attendance of the school district.

(5) The amount of general State aid allocated to a school district for the 1999-2000 school year meeting the requirements set forth in paragraph (4) of subsection (G) shall be increased by an amount equal to the general State aid that would have been received by the district for the 1998-1999 school year by

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

6 (F) Compilation of Average Daily Attendance.

7 (1) Each school district shall, by July 1 of each year, 8 submit to the State Board of Education, on forms prescribed by 9 the State Board of Education, attendance figures for the school 10 year that began in the preceding calendar year. The attendance 11 information so transmitted shall identify the average daily 12 attendance figures for each month of the school year. Beginning with the general State aid claim form for the 2002-2003 school 13 14 year, districts shall calculate Average Daily Attendance as 15 provided in subdivisions (a), (b), and (c) of this paragraph 16 (1).

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

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

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(c) In districts in which some buildings, but not all,

hold year-round classes, for the non-year-round buildings, 1 2 days of attendance in August shall be added to the month of September and any days of attendance in June shall be added 3 to the month of May. The average daily attendance for the 4 5 year-round buildings shall be computed as provided in subdivision (b) of this paragraph (1). To calculate the 6 7 Average Daily Attendance for the district, the average 8 daily attendance for the year-round buildings shall be 9 multiplied by the days in session for the non-year-round 10 buildings for each month and added to the monthly 11 attendance of the non-year-round buildings.

12 Except as otherwise provided in this Section, days of attendance by pupils shall be counted only for sessions of not 13 14 less than 5 clock hours of school work per day under direct 15 supervision of: (i) teachers, or (ii) non-teaching personnel or 16 volunteer personnel when engaging in non-teaching duties and 17 supervising in those instances specified in subsection (a) of Section 10-22.34 and paragraph 10 of Section 34-18, with pupils 18 19 of legal school age and in kindergarten and grades 1 through 12. 20

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

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

(a) Pupils regularly enrolled in a public school for 1 only a part of the school day may be counted on the basis 2 3 of 1/6 day for every class hour of instruction of 40 minutes or more attended pursuant to such enrollment, 4 5 unless a pupil is enrolled in a block-schedule format of 80 minutes or more of instruction, in which case the pupil may 6 be counted on the basis of the proportion of minutes of 7 8 school work completed each day to the minimum number of 9 minutes that school work is required to be held that day.

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(b) (Blank).

11 (c) A session of 4 or more clock hours may be counted 12 as a day of attendance upon certification by the regional 13 superintendent, and approved by the State Superintendent 14 of Education to the extent that the district has been 15 forced to use daily multiple sessions.

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

(1), a maximum of 4 days are used for parent-teacher 1 2 conferences, or, in lieu of 4 such days, 2 full days are 3 used, in which case each such day may be counted as a calendar day required under Section 10-19 of this Code, 4 5 provided that the full-day, parent-teacher conference minimum of 5 6 consists of (i) а clock hours of 7 parent-teacher conferences, (ii) both a minimum of 2 clock 8 hours of parent-teacher conferences held in the evening 9 following a full day of student attendance, as specified in 10 subsection (F)(1)(c), and a minimum of 3 clock hours of 11 parent-teacher conferences held on the day immediately 12 following evening parent-teacher conferences, or (iii) multiple parent-teacher conferences held in the evenings 13 14 following full days of student attendance, as specified in 15 subsection (F)(1)(c), in which the time used for the 16 parent-teacher conferences is equivalent to a minimum of 5 17 clock hours; and (2) when days in addition to those provided in items (1) and (1.5) are scheduled by a school 18 19 pursuant to its school improvement plan adopted under 20 Article 34 or its revised or amended school improvement plan adopted under Article 2, provided that (i) such 21 22 sessions of 3 or more clock hours are scheduled to occur at 23 regular intervals, (ii) the remainder of the school days in 24 which such sessions occur are utilized for in-service 25 training programs or other staff development activities 26 for teachers, and (iii) a sufficient number of minutes of

school work under the direct supervision of teachers are 1 added to the school days between such regularly scheduled 2 sessions to accumulate not less than the number of minutes 3 by which such sessions of 3 or more clock hours fall short 4 5 of 5 clock hours. Any full days used for the purposes of 6 this paragraph shall not be considered for computing 7 average daily attendance. Days scheduled for in-service 8 training programs, staff development activities, or 9 parent-teacher conferences may be scheduled separately for 10 different grade levels and different attendance centers of 11 the district.

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

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

(g) For children with disabilities who are below the
age of 6 years and who cannot attend 2 or more clock hours
because of their disability or immaturity, a session of not
less than one clock hour may be counted as 1/2 day of

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attendance; however for such children whose educational needs so require a session of 4 or more clock hours may be counted as a full day of attendance.

(h) A recognized kindergarten which provides for only 4 5 1/2 day of attendance by each pupil shall not have more than 1/2 day of attendance counted in any one day. However, 6 7 kindergartens may count 2 1/2 days of attendance in any 5 8 consecutive school days. When a pupil attends such a 9 kindergarten for 2 half days on any one school day, the pupil shall have the following day as a day absent from 10 11 school, unless the school district obtains permission in 12 writing from the State Superintendent of Education. 13 Attendance at kindergartens which provide for a full day of 14 attendance by each pupil shall be counted the same as 15 attendance by first grade pupils. Only the first year of 16 attendance in one kindergarten shall be counted, except in 17 case of children who entered the kindergarten in their fifth year whose educational development requires a second 18 year of kindergarten as determined under the rules and 19 20 regulations of the State Board of Education.

(i) On the days when the assessment that includes a college and career ready determination is administered under subsection (c) of Section 2-3.64a-5 of this Code, the day of attendance for a pupil whose school day must be shortened to accommodate required testing procedures may be less than 5 clock hours and shall be counted towards the 1 176 days of actual pupil attendance required under Section 2 10-19 of this Code, provided that a sufficient number of 3 minutes of school work in excess of 5 clock hours are first 4 completed on other school days to compensate for the loss 5 of school work on the examination days.

(j) Pupils enrolled in a remote educational program 6 7 established under Section 10-29 of this Code may be counted 8 on the basis of one-fifth day of attendance for every clock 9 hour of instruction attended in the remote educational 10 program, provided that, in any month, the school district 11 may not claim for a student enrolled in a remote 12 educational program more days of attendance than the maximum number of days of attendance the district can claim 13 14 (i) for students enrolled in a building holding year-round 15 classes if the student is classified as participating in 16 the remote educational program on a year-round schedule or 17 (ii) for students enrolled in a building not holding year-round classes if the student is not classified as 18 19 participating in the remote educational program on a 20 year-round schedule.

21 (G) Equalized Assessed Valuation Data.

(1) For purposes of the calculation of Available Local
Resources required pursuant to subsection (D), the State Board
of Education shall secure from the Department of Revenue the
value as equalized or assessed by the Department of Revenue of

1 all taxable property of every school district, together with 2 (i) the applicable tax rate used in extending taxes for the 3 funds of the district as of September 30 of the previous year 4 and (ii) the limiting rate for all school districts subject to 5 property tax extension limitations as imposed under the 6 Property Tax Extension Limitation Law.

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

and all amounts of additional exemptions under Section 15-175 1 2 of the Property Tax Code for owners with a household income of \$30,000 or less. It is the intent of this paragraph that if the 3 general homestead exemption for a parcel of property is 4 5 determined under Section 15-176 or 15-177 of the Property Tax Code rather than Section 15-175, then the calculation of 6 7 Available Local Resources shall not be affected by the 8 difference, if any, between the amount of the general homestead 9 exemption allowed for that parcel of property under Section 10 15-176 or 15-177 of the Property Tax Code and the amount that 11 would have been allowed had the general homestead exemption for 12 that parcel of property been determined under Section 15-175 of 13 the Property Tax Code. It is further the intent of this 14 paragraph that if additional exemptions are allowed under 15 Section 15-175 of the Property Tax Code for owners with a 16 household income of less than \$30,000, then the calculation of 17 Available Local Resources shall not be affected by the difference, if any, because of those additional exemptions. 18

19 This equalized assessed valuation, as adjusted further by 20 the requirements of this subsection, shall be utilized in the 21 calculation of Available Local Resources.

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

(a) For the purposes of calculating State aid under
this Section, with respect to any part of a school district
within a redevelopment project area in respect to which a

1 municipality has adopted tax increment allocation 2 financing pursuant to the Tax Increment Allocation 3 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11 of the Illinois Municipal Code or the Industrial Jobs 4 5 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the Illinois Municipal Code, no part of the current equalized 6 7 assessed valuation of real property located in any such 8 project area which is attributable to an increase above the 9 total initial equalized assessed valuation of such 10 property shall be used as part of the equalized assessed 11 valuation of the district, until such time as all 12 redevelopment project costs have been paid, as provided in 13 Section 11-74.4-8 of the Tax Increment Allocation 14 Redevelopment Act or in Section $11 - 74 \cdot 6 - 35$ of the 15 Industrial Jobs Recovery Law. For the purpose of the 16 equalized assessed valuation of the district, the total 17 initial equalized assessed valuation or the current equalized assessed valuation, whichever is lower, shall be 18 19 used until such time as all redevelopment project costs 20 have been paid.

21 (b) The real property equalized assessed valuation for 22 a school district shall be adjusted by subtracting from the 23 real property value as equalized or assessed by the 24 Department of Revenue for the district an amount computed 25 by dividing the amount of any abatement of taxes under 26 Section 18-170 of the Property Tax Code by 3.00% for a

district maintaining grades kindergarten through 12, by 1 2 2.30% for a district maintaining grades kindergarten 3 through 8, or by 1.05% for a district maintaining grades 9 through 12 and adjusted by an amount computed by dividing 4 5 the amount of any abatement of taxes under subsection (a) of Section 18-165 of the Property Tax Code by the same 6 percentage rates for district type as specified in this 7 8 subparagraph (b).

9 (3) For the 1999-2000 school year and each school year 10 thereafter, if a school district meets all of the criteria of 11 this subsection (G)(3), the school district's Available Local 12 Resources shall be calculated under subsection (D) using the 13 district's Extension Limitation Equalized Assessed Valuation 14 as calculated under this subsection (G)(3).

15 For purposes of this subsection (G)(3) the following terms 16 shall have the following meanings:

17 "Budget Year": The school year for which general State18 aid is calculated and awarded under subsection (E).

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

21 "Preceding Tax Year": The property tax levy year
22 immediately preceding the Base Tax Year.

23 "Base Tax Year's Tax Extension": The product of the 24 equalized assessed valuation utilized by the County Clerk 25 in the Base Tax Year multiplied by the limiting rate as 26 calculated by the County Clerk and defined in the Property

1 Tax Extension Limitation Law.

2 "Preceding Tax Year's Tax Extension": The product of 3 the equalized assessed valuation utilized by the County 4 Clerk in the Preceding Tax Year multiplied by the Operating 5 Tax Rate as defined in subsection (A).

6 "Extension Limitation Ratio": A numerical ratio, 7 certified by the County Clerk, in which the numerator is 8 the Base Tax Year's Tax Extension and the denominator is 9 the Preceding Tax Year's Tax Extension.

10 "Operating Tax Rate": The operating tax rate as defined11 in subsection (A).

12 If a school district is subject to property tax extension 13 limitations as imposed under the Property Tax Extension Limitation Law, the State Board of Education shall calculate 14 15 the Extension Limitation Equalized Assessed Valuation of that 16 district. For the 1999-2000 school year, the Extension 17 Limitation Equalized Assessed Valuation of a school district as calculated by the State Board of Education shall be equal to 18 19 the product of the district's 1996 Equalized Assessed Valuation 20 and the district's Extension Limitation Ratio. Except as 21 otherwise provided in this paragraph for a school district that 22 has approved or does approve an increase in its limiting rate, 23 for the 2000-2001 school year and each school year thereafter, the Extension Limitation Equalized Assessed Valuation of a 24 25 school district as calculated by the State Board of Education 26 shall be equal to the product of the Equalized Assessed

Valuation last used in the calculation of general State aid and 1 2 the district's Extension Limitation Ratio. If the Extension 3 Limitation Equalized Assessed Valuation of a school district as calculated under this subsection (G)(3) is less than the 4 5 district's equalized assessed valuation as calculated pursuant (G) (1) and (G) (2), then for purposes of 6 to subsections calculating the district's general State aid for the Budget 7 8 Year pursuant to subsection (E), that Extension Limitation 9 Equalized Assessed Valuation shall be utilized to calculate the 10 district's Available Local Resources under subsection (D). For 11 the 2009-2010 school year and each school year thereafter, if a 12 school district has approved or does approve an increase in its limiting rate, pursuant to Section 18-190 of the Property Tax 13 14 Code, affecting the Base Tax Year, the Extension Limitation 15 Equalized Assessed Valuation of the school district, as 16 calculated by the State Board of Education, shall be equal to 17 the product of the Equalized Assessed Valuation last used in the calculation of general State aid times an amount equal to 18 19 one plus the percentage increase, if any, in the Consumer Price 20 Index for all Urban Consumers for all items published by the United States Department of Labor for the 12-month calendar 21 22 year preceding the Base Tax Year, plus the Equalized Assessed 23 Valuation of new property, annexed property, and recovered tax increment value and minus the Equalized Assessed Valuation of 24 25 disconnected property. New property and recovered tax 26 increment value shall have the meanings set forth in the

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1 Property Tax Extension Limitation Law.

2 Partial elementary unit districts created in accordance 3 with Article 11E of this Code shall not be eligible for the 4 adjustment in this subsection (G)(3) until the fifth year 5 following the effective date of the reorganization.

6 (3.5) For the 2010-2011 school year and each school year 7 thereafter, if a school district's boundaries span multiple 8 counties, then the Department of Revenue shall send to the 9 State Board of Education, for the purpose of calculating 10 general State aid, the limiting rate and individual rates by 11 purpose for the county that contains the majority of the school 12 district's Equalized Assessed Valuation.

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

1 calculating the district's 1998-1999 general State aid 2 allocation, then for purposes of calculating the district's 3 general State aid pursuant to paragraph (5) of subsection (E), 4 that Extension Limitation Equalized Assessed Valuation shall 5 be utilized to calculate the district's Available Local 6 Resources.

7 (5) For school districts having a majority of their 8 equalized assessed valuation in any county except Cook, DuPage, 9 Kane, Lake, McHenry, or Will, if the amount of general State aid allocated to the school district for the 1999-2000 school 10 year under the provisions of subsection (E), (H), and (J) of 11 12 this Section is less than the amount of general State aid 13 allocated to the district for the 1998-1999 school year under 14 these subsections, then the general State aid of the district 15 for the 1999-2000 school year only shall be increased by the 16 difference between these amounts. The total payments made under 17 this paragraph (5) shall not exceed \$14,000,000. Claims shall be prorated if they exceed \$14,000,000. 18

19 (H) Supplemental General State Aid.

(1) In addition to the general State aid a school district is allotted pursuant to subsection (E), qualifying school districts shall receive a grant, paid in conjunction with a district's payments of general State aid, for supplemental general State aid based upon the concentration level of children from low-income households within the school

district. Supplemental State aid grants provided for school districts under this subsection shall be appropriated for distribution to school districts as part of the same line item in which the general State financial aid of school districts is appropriated under this Section.

(1.5) This paragraph (1.5) applies only to those school 6 7 years preceding the 2003-2004 school year. For purposes of this subsection (H), the term "Low-Income Concentration Level" 8 9 shall be the low-income eligible pupil count from the most 10 recently available federal census divided by the Average Daily 11 Attendance of the school district. If, however, (i) the 12 percentage decrease from the 2 most recent federal censuses in 13 the low-income eligible pupil count of a high school district 14 with fewer than 400 students exceeds by 75% or more the 15 percentage change in the total low-income eligible pupil count of contiguous elementary school districts, whose boundaries 16 17 are coterminous with the high school district, or (ii) a high school district within 2 counties and serving 5 elementary 18 school districts, whose boundaries are coterminous with the 19 20 high school district, has a percentage decrease from the 2 most 21 recent federal censuses in the low-income eligible pupil count 22 and there is a percentage increase in the total low-income 23 eligible pupil count of a majority of the elementary school districts in excess of 50% from the 2 most recent federal 24 censuses, then the high school district's low-income eligible 25 pupil count from the earlier federal census shall be the number 26

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

(1.10) This paragraph (1.10) applies to the 2003-2004 14 15 school year and each school year thereafter. For purposes of 16 this subsection (H), the term "Low-Income Concentration Level" 17 shall, for each fiscal year, be the low-income eligible pupil count as of July 1 of the immediately preceding fiscal year (as 18 determined by the Department of Human Services based on the 19 20 number of pupils who are eligible for at least one of the following low income programs: Medicaid, the Children's Health 21 22 Insurance Program, TANF, or Food Stamps, excluding pupils who 23 are eligible for services provided by the Department of Children and Family Services, averaged over the 2 immediately 24 25 preceding fiscal years for fiscal year 2004 and over the 3 26 immediately preceding fiscal years for each fiscal year

1 thereafter) divided by the Average Daily Attendance of the 2 school district.

3 (2) Supplemental general State aid pursuant to this
4 subsection (H) shall be provided as follows for the 1998-1999,
5 1999-2000, and 2000-2001 school years only:

6 (a) For any school district with a Low Income 7 Concentration Level of at least 20% and less than 35%, the 8 grant for any school year shall be \$800 multiplied by the 9 low income eligible pupil count.

10 (b) For any school district with a Low Income 11 Concentration Level of at least 35% and less than 50%, the 12 grant for the 1998-1999 school year shall be \$1,100 13 multiplied by the low income eligible pupil count.

14 (c) For any school district with a Low Income 15 Concentration Level of at least 50% and less than 60%, the 16 grant for the 1998-99 school year shall be \$1,500 17 multiplied by the low income eligible pupil count.

18 (d) For any school district with a Low Income 19 Concentration Level of 60% or more, the grant for the 20 1998-99 school year shall be \$1,900 multiplied by the low 21 income eligible pupil count.

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

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(f) For the 2000-2001 school year, the per pupil

amounts specified in subparagraphs (b), (c), and (d) immediately above shall be \$1,273, \$1,640, and \$2,050, respectively.

4 (2.5) Supplemental general State aid pursuant to this
5 subsection (H) shall be provided as follows for the 2002-2003
6 school year:

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

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

15 (c) For any school district with a Low Income 16 Concentration Level of at least 20% and less than 35%, the 17 grant for each school year shall be \$1,330 multiplied by 18 the low income eligible pupil count.

19 (d) For any school district with a Low Income 20 Concentration Level of at least 35% and less than 50%, the 21 grant for each school year shall be \$1,362 multiplied by 22 the low income eligible pupil count.

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

1 (f) For any school district with a Low Income 2 Concentration Level of 60% or more, the grant for each 3 school year shall be \$2,080 multiplied by the low income 4 eligible pupil count.

5 (2.10) Except as otherwise provided, supplemental general 6 State aid pursuant to this subsection (H) shall be provided as 7 follows for the 2003-2004 school year and each school year 8 thereafter:

9 (a) For any school district with a Low Income 10 Concentration Level of 15% or less, the grant for each 11 school year shall be \$355 multiplied by the low income 12 eligible pupil count.

any school district with 13 (b) For а Low Income 14 Concentration Level greater than 15%, the grant for each 15 school year shall be \$294.25 added to the product of \$2,700 16 and the square of the Low Income Concentration Level, all 17 multiplied by the low income eligible pupil count.

the 2003-2004 school year and each school year 18 For 19 thereafter through the 2008-2009 school year only, the grant 20 shall be no less than the grant for the 2002-2003 school year. For the 2009-2010 school year only, the grant shall be no less 21 22 than the grant for the 2002-2003 school year multiplied by 23 0.66. For the 2010-2011 school year only, the grant shall be no less than the grant for the 2002-2003 school year multiplied by 24 25 0.33. Notwithstanding the provisions of this paragraph to the 26 contrary, if for any school year supplemental general State aid 1 grants are prorated as provided in paragraph (1) of this 2 subsection (H), then the grants under this paragraph shall be 3 prorated.

For the 2003-2004 school year only, the grant shall be no 4 5 greater than the grant received during the 2002-2003 school year added to the product of 0.25 multiplied by the difference 6 between the grant amount calculated under subsection (a) or (b) 7 of this paragraph (2.10), whichever is applicable, and the 8 9 grant received during the 2002-2003 school year. For the 10 2004-2005 school year only, the grant shall be no greater than 11 the grant received during the 2002-2003 school year added to 12 the product of 0.50 multiplied by the difference between the 13 grant amount calculated under subsection (a) or (b) of this 14 paragraph (2.10), whichever is applicable, and the grant 15 received during the 2002-2003 school year. For the 2005-2006 16 school year only, the grant shall be no greater than the grant 17 received during the 2002-2003 school year added to the product of 0.75 multiplied by the difference between the grant amount 18 calculated under subsection (a) or (b) of this paragraph 19 20 (2.10), whichever is applicable, and the grant received during the 2002-2003 school year. 21

(3) School districts with an Average Daily Attendance of more than 1,000 and less than 50,000 that qualify for supplemental general State aid pursuant to this subsection shall submit a plan to the State Board of Education prior to October 30 of each year for the use of the funds resulting from

this 1 grant of supplemental general State aid for the 2 improvement of instruction in which priority is given to 3 meeting the education needs of disadvantaged children. Such shall be submitted in accordance with rules 4 plan and 5 regulations promulgated by the State Board of Education.

6 (4) School districts with an Average Daily Attendance of 7 50,000 or more that qualify for supplemental general State aid 8 pursuant to this subsection shall be required to distribute 9 from funds available pursuant to this Section, no less than 10 \$261,000,000 in accordance with the following requirements:

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

(b) The distribution of these portions of supplemental 18 19 and general State aid among attendance centers according to 20 these requirements shall not be compensated for or contravened by adjustments of the total of other funds 21 22 appropriated to any attendance centers, and the Board of 23 Education shall utilize funding from one or several sources in order to fully implement this provision annually prior 24 25 to the opening of school.

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(c) Each attendance center shall be provided by the

school district a distribution of noncategorical funds and other categorical funds to which an attendance center is entitled under law in order that the general State aid and supplemental general State aid provided by application of this subsection supplements rather than supplants the noncategorical funds and other categorical funds provided by the school district to the attendance centers.

8 (d) Any funds made available under this subsection that 9 by reason of the provisions of this subsection are not 10 required to be allocated and provided to attendance centers 11 may be used and appropriated by the board of the district 12 for any lawful school purpose.

13 (e) Funds received by an attendance center pursuant to 14 this subsection shall be used by the attendance center at 15 the discretion of the principal and local school council 16 programs to improve educational opportunities for at 17 qualifying schools through the following programs and services: early childhood education, reduced class size or 18 19 improved adult to student classroom ratio, enrichment 20 programs, remedial assistance, attendance improvement, and 21 other educationally beneficial expenditures which 22 supplement the regular and basic programs as determined by 23 the State Board of Education. Funds provided shall not be expended for any political or lobbying purposes as defined 24 25 by board rule.

26

(f) Each district subject to the provisions of this

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

16 Upon notification by the State Board of Education that 17 the district has not submitted a plan prior to July 15 or a 18 modified plan within the time period specified herein, the 19 State aid funds affected by that plan or modified plan 20 shall be withheld by the State Board of Education until a 21 plan or modified plan is submitted.

22 If the district fails to distribute State aid to 23 attendance centers in accordance with an approved plan, the 24 plan for the following year shall allocate funds, in 25 the funds otherwise addition to required by this 26 subsection, to those attendance centers which were

1 2 underfunded during the previous year in amounts equal to such underfunding.

3 For purposes of determining compliance with this subsection in relation to the requirements of attendance 4 5 center funding, each district subject to the provisions of 6 this subsection shall submit as a separate document by 7 December 1 of each year a report of expenditure data for 8 the prior year in addition to any modification of its 9 current plan. If it is determined that there has been a 10 failure to comply with the expenditure provisions of this 11 subsection regarding contravention or supplanting, the 12 State Superintendent of Education shall, within 60 days of 13 receipt of the report, notify the district and any affected local school council. The district shall within 45 days of 14 inform 15 receipt of that notification the State 16 Superintendent of Education of the remedial or corrective 17 action to be taken, whether by amendment of the current plan, if feasible, or by adjustment in the plan for the 18 19 following year. Failure to provide the expenditure report 20 or the notification of remedial or corrective action in a 21 timely manner shall result in a withholding of the affected 22 funds.

23 The State Board of Education shall promulgate rules and regulations 24 to implement the provisions of this 25 subsection. funds shall be released under No this 26 subdivision (H) (4) to any district that has not submitted a SB1628 - 36 - LRB099 08643 NHT 28808 b 1 plan that has been approved by the State Board of 2 Education.

3 (I) (Blank).

4 (J) (Blank).

5 (K) Grants to Laboratory and Alternative Schools.

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

As used in this Section, "laboratory school" means a public 12 13 school which is created and operated by a public university and 14 approved by the State Board of Education. The governing board of a public university which receives funds from the State 15 Board under this subsection (K) may not increase the number of 16 students enrolled in its laboratory school from a single 17 district, if that district is already sending 50 or more 18 19 students, except under a mutual agreement between the school 20 board of a student's district of residence and the university 21 which operates the laboratory school. A laboratory school may not have more than 1,000 students, excluding students with 22 23 disabilities in a special education program.

As used in this Section, "alternative school" means a 1 2 public school which is created and operated by a Regional Superintendent of Schools and approved by the State Board of 3 Education. Such alternative schools may offer courses of 4 5 instruction for which credit is given in regular school 6 programs, courses to prepare students for the high school equivalency testing program or vocational and occupational 7 8 training. A regional superintendent of schools may contract 9 with a school district or a public community college district 10 to operate an alternative school. An alternative school serving 11 more than one educational service region may be established by 12 the regional superintendents of schools of the affected 13 educational service regions. An alternative school serving 14 more than one educational service region may be operated under 15 such terms as the regional superintendents of schools of those 16 educational service regions may agree.

17 Each laboratory and alternative school shall file, on forms provided by the State Superintendent of Education, an annual 18 State aid claim which states the Average Daily Attendance of 19 20 the school's students by month. The best 3 months' Average Daily Attendance shall be computed for each school. The general 21 22 State aid entitlement shall be computed by multiplying the 23 applicable Average Daily Attendance by the Foundation Level as determined under this Section. 24

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

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(1) For a school district operating under the financial 1 2 supervision of an Authority created under Article 34A, the general State aid otherwise payable to that district under this 3 Section, but not the supplemental general State aid, shall be 4 5 reduced by an amount equal to the budget for the operations of 6 the Authority as certified by the Authority to the State Board 7 of Education, and an amount equal to such reduction shall be paid to the Authority created for such district for its 8 9 operating expenses in the manner provided in Section 18-11. The 10 remainder of general State school aid for any such district 11 shall be paid in accordance with Article 34A when that Article 12 provides for a disposition other than that provided by this 13 Article.

14 (2) (Blank).

(3) Summer school. Summer school payments shall be made asprovided in Section 18-4.3.

17 (M) Education Funding Advisory Board.

The Education Funding Advisory Board, hereinafter in this 18 subsection (M) referred to as the "Board", is hereby created. 19 20 The Board shall consist of 5 members who are appointed by the 21 Governor, by and with the advice and consent of the Senate. The 22 members appointed shall include representatives of education, business, and the general public. One of the members so 23 appointed shall be designated by the Governor at the time the 24 appointment is made as the chairperson of the Board. The 25

initial members of the Board may be appointed any time after 1 2 the effective date of this amendatory Act of 1997. The regular term of each member of the Board shall be for 4 years from the 3 third Monday of January of the year in which the term of the 4 5 member's appointment is to commence, except that of the 5 6 initial members appointed to serve on the Board, the member who 7 is appointed as the chairperson shall serve for a term that 8 commences on the date of his or her appointment and expires on 9 the third Monday of January, 2002, and the remaining 4 members, 10 by lots drawn at the first meeting of the Board that is held 11 after all 5 members are appointed, shall determine 2 of their 12 number to serve for terms that commence on the date of their 13 respective appointments and expire on the third Monday of 14 January, 2001, and 2 of their number to serve for terms that 15 commence on the date of their respective appointments and 16 expire on the third Monday of January, 2000. All members 17 appointed to serve on the Board shall serve until their respective successors are appointed and confirmed. Vacancies 18 19 shall be filled in the same manner as original appointments. If 20 a vacancy in membership occurs at a time when the Senate is not in session, the Governor shall make a temporary appointment 21 22 until the next meeting of the Senate, when he or she shall 23 appoint, by and with the advice and consent of the Senate, a 24 person to fill that membership for the unexpired term. If the 25 Senate is not in session when the initial appointments are 26 made, those appointments shall be made as in the case of

1 vacancies.

2 The Education Funding Advisory Board shall be deemed 3 established, and the initial members appointed by the Governor to serve as members of the Board shall take office, on the date 4 5 that the Governor makes his or her appointment of the fifth initial member of the Board, whether those initial members are 6 7 then serving pursuant to appointment and confirmation or 8 pursuant to temporary appointments that are made by the 9 Governor as in the case of vacancies.

10 The State Board of Education shall provide such staff 11 assistance to the Education Funding Advisory Board as is 12 reasonably required for the proper performance by the Board of 13 its responsibilities.

For school years after the 2000-2001 school year, the 14 Education Funding Advisory Board, in consultation with the 15 16 State Board of Education, shall make recommendations as 17 provided in this subsection (M) to the General Assembly for the foundation level under subdivision (B) (3) of this Section and 18 for the supplemental general State aid grant level under 19 subsection (H) of this Section for districts with high 20 concentrations of children from poverty. The recommended 21 22 foundation level shall be determined based on a methodology 23 which incorporates the basic education expenditures of low-spending schools exhibiting high academic performance. The 24 25 Education Funding Advisory Board shall make such 26 recommendations to the General Assembly on January 1 of odd

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1 numbered years, beginning January 1, 2001.

2 (N) (Blank).

3 (O) References.

4 (1) References in other laws to the various subdivisions of 5 Section 18-8 as that Section existed before its repeal and 6 replacement by this Section 18-8.05 shall be deemed to refer to 7 the corresponding provisions of this Section 18-8.05, to the 8 extent that those references remain applicable.

9 (2) References in other laws to State Chapter 1 funds shall 10 be deemed to refer to the supplemental general State aid 11 provided under subsection (H) of this Section.

(P) Public Act 93-838 and Public Act 93-808 make inconsistent changes to this Section. Under Section 6 of the Statute on Statutes there is an irreconcilable conflict between Public Act 93-808 and Public Act 93-838. Public Act 93-838, being the last acted upon, is controlling. The text of Public Act 93-838 is the law regardless of the text of Public Act 93-808.

18 (Source: P.A. 97-339, eff. 8-12-11; 97-351, eff. 8-12-11; 19 97-742, eff. 6-30-13; 97-813, eff. 7-13-12; 98-972, eff. 20 8-15-14.)

21 Section 99. Effective date. This Act takes effect upon 22 becoming law.