

AN ACT concerning revenue.

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

Section 5. The School Code is amended by changing Sections 17-2, 17-2.2a, and 17-2.2c and by adding Section 17-2.2e as follows:

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

Sec. 17-2. Tax levies; purposes; rates. Except as otherwise provided in Articles 12 and 13 of this Act, and except as provided in Section 17-2.2e of this Act, the following maximum rates shall apply to all taxes levied after August 10, 1965, in districts having a population of less than 500,000 inhabitants, including those districts organized under Article 11 of the School Code. The school board of any district having a population of less than 500,000 inhabitants may levy a tax annually, at not to exceed the maximum rates and for the specified purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue as follows:

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

(2) districts maintaining only grades 9 through 12,

.92% for educational purposes and .25% for operations and maintenance purposes;

(3) districts maintaining grades 1 through 12, 1.63% 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 1988-89 school year and thereafter for educational purposes and .405% for the 1989-90 school year, .435% for the 1990-91 school year, .465% for the 1991-92 school year, and .50% for the 1992-93 school year and thereafter for operations and maintenance purposes;

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

(5) districts maintaining only grades 1 through 8, .12% for transportation purposes, provided that districts maintaining only grades kindergarten through 8 which have an enrollment of at least 2600 students may levy, subject to Section 17-2.2, at not to exceed a maximum rate of .20% for transportation purposes for any school year in which the number of students requiring transportation in the

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

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

Whenever any special charter school district operating grades 1 through 12, has organized or shall organize under the general school law, the district so organized may continue to levy taxes at not to exceed the rate at which taxes were last actually extended by the special charter district, except that if such rate at which taxes were last actually extended by such special charter district was less than the maximum rate for districts maintaining grades 1 through 12 authorized under this Section, such special charter district nevertheless may levy taxes at a rate not to exceed the maximum rate for districts

maintaining grades 1 through 12 authorized under this Section, and except that if any such district maintains only grades 1 through 8, the board may levy, for educational purposes, at a rate not to exceed the maximum rate for elementary districts authorized under this Section.

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

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

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

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

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

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

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

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

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

Upon proper resolution of the school board, the school district may accumulate such funds for special education 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 classroom facilities constructed with revenues raised and accumulated by the tax for special education building purposes, the district, or cooperative district by unanimous consent, may with the approval of the regional superintendent of schools and the State Superintendent of Education use such facilities for regular school purposes. The district or cooperative of districts shall make comparable facilities available for special education purposes at another attendance center which is in a more practical location due to the proximity of the students served.

(b) If the school board of any district that has levied the tax authorized by this Section determines that the accumulated funds from such tax and from the \$1,000 State reimbursement per professional worker received under Section 14-13.02 are no longer required for special education building purposes, the board may by proper resolution transfer such funds to any other

fund to be used for any special education purposes authorized by Article 14. Such transfer shall not be made until after the regional superintendent has certified to the State Superintendent of Education that adequate housing provisions have been made for all children with disabilities residing in the school district.

(c) The tax rate limits specified in this Section may be increased to .40% by districts maintaining only grades kindergarten through 8 or only grades 9 through 12, and to .80% by districts maintaining grades kindergarten through 12, upon the approval of a proposition to effect such increase by a majority of the electors voting on such proposition at a regular scheduled election. The 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. If at such election a majority of the votes cast on the proposition is in favor thereof, the school board may thereafter until such authority is revoked in like manner levy annually the tax so authorized.

(d) The tax rate limits specified in this Section may also be increased as provided in Section 17-2.2e.

(Source: P.A. 89-397, eff. 8-20-95; 90-757, eff. 8-14-98; revised 11-7-16.)

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

Sec. 17-2.2c. Tax for leasing educational facilities or

computer technology or both, and for temporary relocation expense purposes. The school board of any district, by proper resolution, may levy an annual tax, in addition to any other taxes and not subject to the limitations specified elsewhere in this Article, not to exceed .05% upon the value of the taxable property as equalized or assessed by the Department of Revenue, for the purpose of leasing educational facilities or computer technology or both, and, in order to repay the State all moneys distributed to it for temporary relocation expenses of the district, may levy an annual tax not to exceed .05% upon the value of the taxable property as equalized or assessed by the Department of Revenue for a period not to exceed 7 years for the purpose of providing for the repayment of moneys distributed for temporary relocation expenses of the school district pursuant to Section 2-3.77.

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 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.

The tax rate limit specified in this Section may also be increased as provided in Section 17-2.2e.

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

For the purposes of this Section, "leasing of educational facilities or computer technology or both" includes any payment with respect to a lease, lease-purchase agreement, or installment purchase agreement to acquire or use buildings, rooms, grounds, and appurtenances to be used by the district for the use of schools or for school administration purposes and all equipment, fixtures, renovations, and improvements to existing facilities of the district necessary to accommodate 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 school board that the moneys in the fund are no longer needed for leasing educational facilities or computer technology or both or for temporary relocation expense purposes. The resolution shall direct the transfer of any balance in the fund to another school district fund or funds immediately upon the resolution taking effect. Thereafter, any outstanding taxes of the school district levied pursuant to this Section shall be

collected and paid into the fund or funds as directed by the school board. Nothing in this Section shall prevent a school district that has abolished or abated the fund from again creating a fund for leasing educational facilities and for temporary relocation expense purposes in the manner provided in this Section.

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

(105 ILCS 5/17-2.2e new)

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

- (1) for educational purposes;
- (2) for operations and maintenance purposes;
- (3) for special education programs;
- (4) for leasing educational facilities or computer technology or both; or
- (5) for transportation purposes.

If the school district levies a tax for any of the purposes

set forth in items (1) through (5) that exceeds the maximum rate set forth for that purpose, it shall first adopt an ordinance setting forth the preliminary tax rates for all purposes for the taxable year and submit those extensions and rates to the county clerk. The tax rates for items (1) through (5), as provided in that ordinance, may not exceed the maximum rates for those purposes set forth in Section 17-2, Section 17-2.2a, or Section 17-2.2c. Upon receiving the tax levy confirmation with the extensions and rates from the county clerk, the district may, at a public hearing, adopt an ordinance adjusting those preliminary tax rates. Notice of the public hearing shall be provided in the form and manner set forth in Sections 18-75 and 18-80 of the Property Tax Code not more than 14 days nor less than 7 days prior to the date of the public hearing. The adjusted tax rates for items (1) through (5) may exceed the maximum rates, provided that the adjusted aggregate tax rate for all purposes may not exceed the aggregate tax rate for all purposes set forth in the ordinance setting forth the preliminary tax rates.

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