



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB2750

by Rep. Marcus C. Evans, Jr.

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/34-53

from Ch. 122, par. 34-53

Amends the School Code. In a provision (added by Public Act 99-521) authorizing a separate tax to be levied by the Chicago Board of Education for the purpose of making an employer contribution to the Public School Teachers' Pension and Retirement Fund of Chicago, requires the tax to be levied annually at the full 0.383% rate beginning in tax year 2017. Changes a provision relating to certification of the tax rate to apply to tax year 2017 rather than 2016. Includes a nonacceleration provision. Effective immediately.

LRB100 10227 EFG 20410 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning education.

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 34-53 as follows:

6 (105 ILCS 5/34-53) (from Ch. 122, par. 34-53)

7 (Text of Section before amendment by P.A. 99-521)

8 Sec. 34-53. Tax levies; purpose; rates. For the purpose of  
9 establishing and supporting free schools for not fewer than 9  
10 months in each year and defraying their expenses the board may  
11 levy annually, upon all taxable property of such district for  
12 educational purposes a tax for the fiscal years 1996 and each  
13 succeeding fiscal year at a rate of not to exceed the sum of  
14 (i) 3.07% (or such other rate as may be set by law independent  
15 of the rate difference described in (ii) below) and (ii) the  
16 difference between .50% and the rate per cent of taxes extended  
17 for a School Finance Authority organized under Article 34A of  
18 the School Code, for the calendar year in which the applicable  
19 fiscal year of the board begins as determined by the county  
20 clerk and certified to the board pursuant to Section 18-110 of  
21 the Property Tax Code, of the value as equalized or assessed by  
22 the Department of Revenue for the year in which such levy is  
23 made.

1           Nothing in this amendatory Act of 1995 shall in any way  
2           impair or restrict the levy or extension of taxes pursuant to  
3           any tax levies for any purposes of the board lawfully made  
4           prior to the adoption of this amendatory Act of 1995.

5           Notwithstanding any other provision of this Code and in  
6           addition to any other methods provided for increasing the tax  
7           rate the board may, by proper resolution, cause a proposition  
8           to increase the annual tax rate for educational purposes to be  
9           submitted to the voters of such district at any general or  
10          special election. The maximum rate for educational purposes  
11          shall not exceed 4.00%. The election called for such purpose  
12          shall be governed by Article 9 of this Act. If at such election  
13          a majority of the votes cast on the proposition is in favor  
14          thereof, the Board of Education may thereafter until such  
15          authority is revoked in a like manner, levy annually the tax so  
16          authorized.

17          For purposes of this Article, educational purposes for  
18          fiscal years beginning in 1995 and each subsequent year shall  
19          also include, but not be limited to, in addition to those  
20          purposes authorized before this amendatory Act of 1995,  
21          constructing, acquiring, leasing (other than from the Public  
22          Building Commission of Chicago), operating, maintaining,  
23          improving, repairing, and renovating land, buildings,  
24          furnishings, and equipment for school houses and buildings, and  
25          related incidental expenses, and provision of special  
26          education, furnishing free textbooks and instructional aids

1 and school supplies, establishing, equipping, maintaining, and  
2 operating supervised playgrounds under the control of the  
3 board, school extracurricular activities, and stadia, social  
4 center, and summer swimming pool programs open to the public in  
5 connection with any public school; making an employer  
6 contribution to the Public School Teachers' Pension and  
7 Retirement Fund as required by Section 17-129 of the Illinois  
8 Pension Code; and providing an agricultural science school,  
9 including site development and improvements, maintenance  
10 repairs, and supplies. Educational purposes also includes  
11 student transportation expenses.

12 All collections of all taxes levied for fiscal years ending  
13 before 1996 under this Section or under Sections 34-53.2,  
14 34-53.3, 34-58, 34-60, or 34-62 of this Article as in effect  
15 prior to this amendatory Act of 1995 may be used for any  
16 educational purposes as defined by this amendatory Act of 1995  
17 and need not be used for the particular purposes for which they  
18 were levied. The levy and extension of taxes pursuant to this  
19 Section as amended by this amendatory Act of 1995 shall not  
20 constitute a new or increased tax rate within the meaning of  
21 the Property Tax Extension Limitation Law or the One-year  
22 Property Tax Extension Limitation Law.

23 The rate at which taxes may be levied for the fiscal year  
24 beginning September 1, 1996, for educational purposes shall be  
25 the full rate authorized by this Section for such taxes for  
26 fiscal years ending after 1995.

1 (Source: P.A. 88-511; 88-670, eff. 12-2-94; 89-15, eff.  
2 5-30-95.)

3 (Text of Section after amendment by P.A. 99-521)

4 Sec. 34-53. Tax levies; purpose; rates. For the purpose of  
5 establishing and supporting free schools for not fewer than 9  
6 months in each year and defraying their expenses the board may  
7 levy annually, upon all taxable property of such district for  
8 educational purposes a tax for the fiscal years 1996 and each  
9 succeeding fiscal year at a rate of not to exceed the sum of  
10 (i) 3.07% (or such other rate as may be set by law independent  
11 of the rate difference described in (ii) below) and (ii) the  
12 difference between .50% and the rate per cent of taxes extended  
13 for a School Finance Authority organized under Article 34A of  
14 the School Code, for the calendar year in which the applicable  
15 fiscal year of the board begins as determined by the county  
16 clerk and certified to the board pursuant to Section 18-110 of  
17 the Property Tax Code, of the value as equalized or assessed by  
18 the Department of Revenue for the year in which such levy is  
19 made.

20 Beginning on the effective date of this amendatory Act of  
21 the 99th General Assembly, for the purpose of making an  
22 employer contribution to the Public School Teachers' Pension  
23 and Retirement Fund of Chicago, the board shall ~~may~~ levy  
24 annually, upon all taxable property located within the  
25 district, a tax at the ~~a~~ rate of ~~not to exceed~~ 0.383%. The

1 proceeds from this additional tax shall be paid, as soon as  
2 possible after collection, directly to Public School Teachers'  
3 Pension and Retirement Fund of Chicago and not to the Board of  
4 Education. The rate under this paragraph is not a new rate for  
5 the purposes of the Property Tax Extension Limitation Law.  
6 Notwithstanding any other provision of law, for the 2017 ~~2016~~  
7 tax year only, the board shall certify the rate to the county  
8 clerk on the effective date of this amendatory Act of the 100th  
9 ~~99th~~ General Assembly, and the county clerk shall extend that  
10 rate against all taxable property located within the district  
11 as soon after receiving the certification as possible.

12 Nothing in this amendatory Act of 1995 shall in any way  
13 impair or restrict the levy or extension of taxes pursuant to  
14 any tax levies for any purposes of the board lawfully made  
15 prior to the adoption of this amendatory Act of 1995.

16 Notwithstanding any other provision of this Code and in  
17 addition to any other methods provided for increasing the tax  
18 rate the board may, by proper resolution, cause a proposition  
19 to increase the annual tax rate for educational purposes to be  
20 submitted to the voters of such district at any general or  
21 special election. The maximum rate for educational purposes  
22 shall not exceed 4.00%. The election called for such purpose  
23 shall be governed by Article 9 of this Act. If at such election  
24 a majority of the votes cast on the proposition is in favor  
25 thereof, the Board of Education may thereafter until such  
26 authority is revoked in a like manner, levy annually the tax so

1 authorized.

2 For purposes of this Article, educational purposes for  
3 fiscal years beginning in 1995 and each subsequent year shall  
4 also include, but not be limited to, in addition to those  
5 purposes authorized before this amendatory Act of 1995,  
6 constructing, acquiring, leasing (other than from the Public  
7 Building Commission of Chicago), operating, maintaining,  
8 improving, repairing, and renovating land, buildings,  
9 furnishings, and equipment for school houses and buildings, and  
10 related incidental expenses, and provision of special  
11 education, furnishing free textbooks and instructional aids  
12 and school supplies, establishing, equipping, maintaining, and  
13 operating supervised playgrounds under the control of the  
14 board, school extracurricular activities, and stadia, social  
15 center, and summer swimming pool programs open to the public in  
16 connection with any public school; making an employer  
17 contribution to the Public School Teachers' Pension and  
18 Retirement Fund as required by Section 17-129 of the Illinois  
19 Pension Code; and providing an agricultural science school,  
20 including site development and improvements, maintenance  
21 repairs, and supplies. Educational purposes also includes  
22 student transportation expenses.

23 All collections of all taxes levied for fiscal years ending  
24 before 1996 under this Section or under Sections 34-53.2,  
25 34-53.3, 34-58, 34-60, or 34-62 of this Article as in effect  
26 prior to this amendatory Act of 1995 may be used for any

1 educational purposes as defined by this amendatory Act of 1995  
2 and need not be used for the particular purposes for which they  
3 were levied. The levy and extension of taxes pursuant to this  
4 Section as amended by this amendatory Act of 1995 shall not  
5 constitute a new or increased tax rate within the meaning of  
6 the Property Tax Extension Limitation Law or the One-year  
7 Property Tax Extension Limitation Law.

8 The rate at which taxes may be levied for the fiscal year  
9 beginning September 1, 1996, for educational purposes shall be  
10 the full rate authorized by this Section for such taxes for  
11 fiscal years ending after 1995.

12 (Source: P.A. 99-521, eff. 6-1-17.)

13 Section 95. No acceleration or delay. Where this Act makes  
14 changes in a statute that is represented in this Act by text  
15 that is not yet or no longer in effect (for example, a Section  
16 represented by multiple versions), the use of that text does  
17 not accelerate or delay the taking effect of (i) the changes  
18 made by this Act or (ii) provisions derived from any other  
19 Public Act.

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