

# HB3565



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

**HB3565**

Introduced 2/28/2007, by Rep. Robert W. Pritchard

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/18-8.05

Amends the School Code. Makes a technical change in a Section concerning the State aid formula.

LRB095 06900 NHT 27019 b

A BILL FOR

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 18-8.05 as follows:

6 (105 ILCS 5/18-8.05)

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

10 (A) General Provisions.

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

1 in general, varies in inverse relation to Available Local  
2 Resources. Per pupil amounts are based upon each school  
3 district's Average Daily Attendance as that term is defined in  
4 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  
13 appropriated under this Section.

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  
18 school year to maintain school as required by law, or to  
19 maintain a recognized school is not eligible to file for  
20 such school year any claim upon the Common School Fund. In  
21 case of nonrecognition of one or more attendance centers in  
22 a school district otherwise operating recognized schools,  
23 the claim of the district shall be reduced 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, 18-10, and 18-12, except as  
9 otherwise 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.

15 (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.

23 (5) As used in this Section the following terms, when  
24 capitalized, shall have the meaning ascribed herein:

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

1 subsection (C) and utilized in deriving per pupil financial  
2 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 pupil  
15 financial support as provided for in subsection (B).

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

20 (B) Foundation Level.

21 (1) The Foundation Level is a figure established by the  
22 State representing the minimum level of per pupil financial  
23 support that should be available to provide for the basic  
24 education of each pupil in Average Daily Attendance. As set  
25 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  
7 support is \$4,225. For the 1999-2000 school year, the  
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.

16 (3) For the 2006-2007 school year and each school year  
17 thereafter, the Foundation Level of support is \$5,334 or such  
18 greater amount as may be established by law by the General  
19 Assembly.

20 (C) Average Daily Attendance.

21 (1) For purposes of calculating general State aid pursuant  
22 to subsection (E), an Average Daily Attendance figure shall be  
23 utilized. The Average Daily Attendance figure for formula  
24 calculation purposes shall be the monthly average of the actual  
25 number of pupils in attendance of each school district, as

1 further averaged for the best 3 months of pupil attendance for  
2 each school district. In compiling the figures for the number  
3 of pupils in attendance, school districts and the State Board  
4 of Education shall, for purposes of general State aid funding,  
5 conform attendance figures to the requirements of subsection  
6 (F).

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

16 (D) Available Local Resources.

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

1 funds received as a result of Public Act 93-26.

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

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

22 For partial elementary unit districts created pursuant to  
23 Article 11E of this Code, local property tax revenues per pupil  
24 shall be calculated as the product of the equalized assessed  
25 valuation for property within the elementary and high school  
26 classification of the partial elementary unit district



1 multiplied by 2.06% and divided by the Average Daily Attendance  
2 figure for grades kindergarten through 8, plus the product of  
3 the equalized assessed valuation for property within the high  
4 school only classification of the partial elementary unit  
5 district multiplied by 0.94% and divided by the Average Daily  
6 Attendance figure for grades 9 through 12.

7 (4) The Corporate Personal Property Replacement Taxes paid  
8 to each school district during the calendar year 2 years before  
9 the calendar year in which a school year begins, divided by the  
10 Average Daily Attendance figure for that district, shall be  
11 added to the local property tax revenues per pupil as derived  
12 by the application of the immediately preceding paragraph (3).  
13 The sum of these per pupil figures for each school district  
14 shall constitute Available Local Resources as that term is  
15 utilized in subsection (E) in the calculation of general State  
16 aid.

17 (E) Computation of General State Aid.

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

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

1 Attendance of the school district.

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

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

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

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

7 (F) Compilation of Average Daily Attendance.

8 (1) Each school district shall, by July 1 of each year,  
9 submit to the State Board of Education, on forms prescribed by  
10 the State Board of Education, attendance figures for the school  
11 year that began in the preceding calendar year. The attendance  
12 information so transmitted shall identify the average daily  
13 attendance figures for each month of the school year. Beginning  
14 with the general State aid claim form for the 2002-2003 school  
15 year, districts shall calculate Average Daily Attendance as  
16 provided in subdivisions (a), (b), and (c) of this paragraph  
17 (1).

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

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

1           (c) In districts in which some buildings, but not all,  
2           hold year-round classes, for the non-year-round buildings,  
3           days of attendance in August shall be added to the month of  
4           September and any days of attendance in June shall be added  
5           to the month of May. The average daily attendance for the  
6           year-round buildings shall be computed as provided in  
7           subdivision (b) of this paragraph (1). To calculate the  
8           Average Daily Attendance for the district, the average  
9           daily attendance for the year-round buildings shall be  
10          multiplied by the days in session for the non-year-round  
11          buildings for each month and added to the monthly  
12          attendance of the non-year-round buildings.

13          Except as otherwise provided in this Section, days of  
14          attendance by pupils shall be counted only for sessions of not  
15          less than 5 clock hours of school work per day under direct  
16          supervision of: (i) teachers, or (ii) non-teaching personnel or  
17          volunteer personnel when engaging in non-teaching duties and  
18          supervising in those instances specified in subsection (a) of  
19          Section 10-22.34 and paragraph 10 of Section 34-18, with pupils  
20          of legal school age and in kindergarten and grades 1 through  
21          12.

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

25          (2) Days of attendance by pupils of less than 5 clock hours  
26          of school shall be subject to the following provisions in the

1 compilation of Average Daily Attendance.

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

11 (b) Days of attendance may be less than 5 clock hours  
12 on the opening and closing of the school term, and upon the  
13 first day of pupil attendance, if preceded by a day or days  
14 utilized as an institute or teachers' workshop.

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

20 (d) A session of 3 or more clock hours may be counted  
21 as a day of attendance (1) when the remainder of the school  
22 day or at least 2 hours in the evening of that day is  
23 utilized for an in-service training program for teachers,  
24 up to a maximum of 5 days per school year of which a  
25 maximum of 4 days of such 5 days may be used for  
26 parent-teacher conferences, provided a district conducts

1 an in-service training program for teachers which has been  
2 approved by the State Superintendent of Education; or, in  
3 lieu of 4 such days, 2 full days may be used, in which  
4 event each such day may be counted as a day of attendance;  
5 and (2) when days in addition to those provided in item (1)  
6 are scheduled by a school pursuant to its school  
7 improvement plan adopted under Article 34 or its revised or  
8 amended school improvement plan adopted under Article 2,  
9 provided that (i) such sessions of 3 or more clock hours  
10 are scheduled to occur at regular intervals, (ii) the  
11 remainder of the school days in which such sessions occur  
12 are utilized for in-service training programs or other  
13 staff development activities for teachers, and (iii) a  
14 sufficient number of minutes of school work under the  
15 direct supervision of teachers are added to the school days  
16 between such regularly scheduled sessions to accumulate  
17 not less than the number of minutes by which such sessions  
18 of 3 or more clock hours fall short of 5 clock hours. Any  
19 full days used for the purposes of this paragraph shall not  
20 be considered for computing average daily attendance. Days  
21 scheduled for in-service training programs, staff  
22 development activities, or parent-teacher conferences may  
23 be scheduled separately for different grade levels and  
24 different attendance centers of the district.

25 (e) A session of not less than one clock hour of  
26 teaching hospitalized or homebound pupils on-site or by

1 telephone to the classroom may be counted as 1/2 day of  
2 attendance, however these pupils must receive 4 or more  
3 clock hours of instruction to be counted for a full day of  
4 attendance.

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

10 (g) For children with disabilities who are below the  
11 age of 6 years and who cannot attend 2 or more clock hours  
12 because of their disability or immaturity, a session of not  
13 less than one clock hour may be counted as 1/2 day of  
14 attendance; however for such children whose educational  
15 needs so require a session of 4 or more clock hours may be  
16 counted as a full day of attendance.

17 (h) A recognized kindergarten which provides for only  
18 1/2 day of attendance by each pupil shall not have more  
19 than 1/2 day of attendance counted in any one day. However,  
20 kindergartens may count 2 1/2 days of attendance in any 5  
21 consecutive school days. When a pupil attends such a  
22 kindergarten for 2 half days on any one school day, the  
23 pupil shall have the following day as a day absent from  
24 school, unless the school district obtains permission in  
25 writing from the State Superintendent of Education.  
26 Attendance at kindergartens which provide for a full day of

1 attendance by each pupil shall be counted the same as  
2 attendance by first grade pupils. Only the first year of  
3 attendance in one kindergarten shall be counted, except in  
4 case of children who entered the kindergarten in their  
5 fifth year whose educational development requires a second  
6 year of kindergarten as determined under the rules and  
7 regulations of the State Board of Education.

8 (i) On the days when the Prairie State Achievement  
9 Examination is administered under subsection (c) of  
10 Section 2-3.64 of this Code, the day of attendance for a  
11 pupil whose school day must be shortened to accommodate  
12 required testing procedures may be less than 5 clock hours  
13 and shall be counted towards the 176 days of actual pupil  
14 attendance required under Section 10-19 of this Code,  
15 provided that a sufficient number of minutes of school work  
16 in excess of 5 clock hours are first completed on other  
17 school days to compensate for the loss of school work on  
18 the examination days.

19 (G) Equalized Assessed Valuation Data.

20 (1) For purposes of the calculation of Available Local  
21 Resources required pursuant to subsection (D), the State Board  
22 of Education shall secure from the Department of Revenue the  
23 value as equalized or assessed by the Department of Revenue of  
24 all taxable property of every school district, together with  
25 (i) the applicable tax rate used in extending taxes for the



1 funds of the district as of September 30 of the previous year  
2 and (ii) the limiting rate for all school districts subject to  
3 property tax extension limitations as imposed under the  
4 Property Tax Extension Limitation Law.

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

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

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

21 (2) The equalized assessed valuation in paragraph (1) shall  
22 be adjusted, as applicable, in the following manner:

23 (a) For the purposes of calculating State aid under  
24 this Section, with respect to any part of a school district  
25 within a redevelopment project area in respect to which a  
26 municipality has adopted tax increment allocation

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

20 (b) The real property equalized assessed valuation for  
21 a school district shall be adjusted by subtracting from the  
22 real property value as equalized or assessed by the  
23 Department of Revenue for the district an amount computed  
24 by dividing the amount of any abatement of taxes under  
25 Section 18-170 of the Property Tax Code by 3.00% for a  
26 district maintaining grades kindergarten through 12, by

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

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

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

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

18                 "Base Tax Year": The property tax levy year used to  
19                 calculate the Budget Year allocation of general State aid.

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

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

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

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

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

11          If a school district is subject to property tax extension  
12          limitations as imposed under the Property Tax Extension  
13          Limitation Law, the State Board of Education shall calculate  
14          the Extension Limitation Equalized Assessed Valuation of that  
15          district. For the 1999-2000 school year, the Extension  
16          Limitation Equalized Assessed Valuation of a school district as  
17          calculated by the State Board of Education shall be equal to  
18          the product of the district's 1996 Equalized Assessed Valuation  
19          and the district's Extension Limitation Ratio. For the  
20          2000-2001 school year and each school year thereafter, the  
21          Extension Limitation Equalized Assessed Valuation of a school  
22          district as calculated by the State Board of Education shall be  
23          equal to the product of the Equalized Assessed Valuation last  
24          used in the calculation of general State aid and the district's  
25          Extension Limitation Ratio. If the Extension Limitation  
26          Equalized Assessed Valuation of a school district as calculated

1 under this subsection (G)(3) is less than the district's  
2 equalized assessed valuation as calculated pursuant to  
3 subsections (G)(1) and (G)(2), then for purposes of calculating  
4 the district's general State aid for the Budget Year pursuant  
5 to subsection (E), that Extension Limitation Equalized  
6 Assessed Valuation shall be utilized to calculate the  
7 district's Available Local Resources under subsection (D).

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

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

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

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

18 (H) Supplemental General State Aid.

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

1 districts under this subsection shall be appropriated for  
2 distribution to school districts as part of the same line item  
3 in which the general State financial aid of school districts is  
4 appropriated under this Section. If the appropriation in any  
5 fiscal year for general State aid and supplemental general  
6 State aid is insufficient to pay the amounts required under the  
7 general State aid and supplemental general State aid  
8 calculations, then the State Board of Education shall ensure  
9 that each school district receives the full amount due for  
10 general State aid and the remainder of the appropriation shall  
11 be used for supplemental general State aid, which the State  
12 Board of Education shall calculate and pay to eligible  
13 districts on a prorated basis.

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



1 school districts, whose boundaries are coterminous with the  
2 high school district, has a percentage decrease from the 2 most  
3 recent federal censuses in the low-income eligible pupil count  
4 and there is a percentage increase in the total low-income  
5 eligible pupil count of a majority of the elementary school  
6 districts in excess of 50% from the 2 most recent federal  
7 censuses, then the high school district's low-income eligible  
8 pupil count from the earlier federal census shall be the number  
9 used as the low-income eligible pupil count for the high school  
10 district, for purposes of this subsection (H). The changes made  
11 to this paragraph (1) by Public Act 92-28 shall apply to  
12 supplemental general State aid grants for school years  
13 preceding the 2003-2004 school year that are paid in fiscal  
14 year 1999 or thereafter and to any State aid payments made in  
15 fiscal year 1994 through fiscal year 1998 pursuant to  
16 subsection 1(n) of Section 18-8 of this Code (which was  
17 repealed on July 1, 1998), and any high school district that is  
18 affected by Public Act 92-28 is entitled to a recomputation of  
19 its supplemental general State aid grant or State aid paid in  
20 any of those fiscal years. This recomputation shall not be  
21 affected by any other funding.

22 (1.10) This paragraph (1.10) applies to the 2003-2004  
23 school year and each school year thereafter. For purposes of  
24 this subsection (H), the term "Low-Income Concentration Level"  
25 shall, for each fiscal year, be the low-income eligible pupil  
26 count as of July 1 of the immediately preceding fiscal year (as

1 determined by the Department of Human Services based on the  
2 number of pupils who are eligible for at least one of the  
3 following low income programs: Medicaid, KidCare, TANF, or Food  
4 Stamps, excluding pupils who are eligible for services provided  
5 by the Department of Children and Family Services, averaged  
6 over the 2 immediately preceding fiscal years for fiscal year  
7 2004 and over the 3 immediately preceding fiscal years for each  
8 fiscal year thereafter) divided by the Average Daily Attendance  
9 of the school district.

10 (2) Supplemental general State aid pursuant to this  
11 subsection (H) shall be provided as follows for the 1998-1999,  
12 1999-2000, and 2000-2001 school years only:

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

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

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

25 (d) For any school district with a Low Income  
26 Concentration Level of 60% or more, the grant for the

1 1998-99 school year shall be \$1,900 multiplied by the low  
2 income eligible pupil count.

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

7 (f) For the 2000-2001 school year, the per pupil  
8 amounts specified in subparagraphs (b), (c), and (d)  
9 immediately above shall be \$1,273, \$1,640, and \$2,050,  
10 respectively.

11 (2.5) Supplemental general State aid pursuant to this  
12 subsection (H) shall be provided as follows for the 2002-2003  
13 school year:

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

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

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

26 (d) For any school district with a Low Income

1 Concentration Level of at least 35% and less than 50%, the  
2 grant for each school year shall be \$1,362 multiplied by  
3 the low income eligible pupil count.

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

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

12 (2.10) Except as otherwise provided, supplemental general  
13 State aid pursuant to this subsection (H) shall be provided as  
14 follows for the 2003-2004 school year and each school year  
15 thereafter:

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

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

25 For the 2003-2004 school year, 2004-2005 school year,  
26 2005-2006 school year, and 2006-2007 school year only, the

1 grant shall be no less than the grant for the 2002-2003 school  
2 year. For the 2007-2008 school year only, the grant shall be no  
3 less than the grant for the 2002-2003 school year multiplied by  
4 0.66. For the 2008-2009 school year only, the grant shall be no  
5 less than the grant for the 2002-2003 school year multiplied by  
6 0.33. Notwithstanding the provisions of this paragraph to the  
7 contrary, if for any school year supplemental general State aid  
8 grants are prorated as provided in paragraph (1) of this  
9 subsection (H), then the grants under this paragraph shall be  
10 prorated.

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

1 (2.10), whichever is applicable, and the grant received during  
2 the 2002-2003 school year.

3 (3) School districts with an Average Daily Attendance of  
4 more than 1,000 and less than 50,000 that qualify for  
5 supplemental general State aid pursuant to this subsection  
6 shall submit a plan to the State Board of Education prior to  
7 October 30 of each year for the use of the funds resulting from  
8 this grant of supplemental general State aid for the  
9 improvement of instruction in which priority is given to  
10 meeting the education needs of disadvantaged children. Such  
11 plan shall be submitted in accordance with rules and  
12 regulations promulgated by the State Board of Education.

13 (4) School districts with an Average Daily Attendance of  
14 50,000 or more that qualify for supplemental general State aid  
15 pursuant to this subsection shall be required to distribute  
16 from funds available pursuant to this Section, no less than  
17 \$261,000,000 in accordance with the following requirements:

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

25 (b) The distribution of these portions of supplemental  
26 and general State aid among attendance centers according to

1           these requirements shall not be compensated for or  
2           contravened by adjustments of the total of other funds  
3           appropriated to any attendance centers, and the Board of  
4           Education shall utilize funding from one or several sources  
5           in order to fully implement this provision annually prior  
6           to the opening of school.

7           (c) Each attendance center shall be provided by the  
8           school district a distribution of noncategorical funds and  
9           other categorical funds to which an attendance center is  
10          entitled under law in order that the general State aid and  
11          supplemental general State aid provided by application of  
12          this subsection supplements rather than supplants the  
13          noncategorical funds and other categorical funds provided  
14          by the school district to the attendance centers.

15          (d) Any funds made available under this subsection that  
16          by reason of the provisions of this subsection are not  
17          required to be allocated and provided to attendance centers  
18          may be used and appropriated by the board of the district  
19          for any lawful school purpose.

20          (e) Funds received by an attendance center pursuant to  
21          this subsection shall be used by the attendance center at  
22          the discretion of the principal and local school council  
23          for programs to improve educational opportunities at  
24          qualifying schools through the following programs and  
25          services: early childhood education, reduced class size or  
26          improved adult to student classroom ratio, enrichment

1 programs, remedial assistance, attendance improvement, and  
2 other educationally beneficial expenditures which  
3 supplement the regular and basic programs as determined by  
4 the State Board of Education. Funds provided shall not be  
5 expended for any political or lobbying purposes as defined  
6 by board rule.

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

23 Upon notification by the State Board of Education that  
24 the district has not submitted a plan prior to July 15 or a  
25 modified plan within the time period specified herein, the  
26 State aid funds affected by that plan or modified plan



1 shall be withheld by the State Board of Education until a  
2 plan or modified plan is submitted.

3 If the district fails to distribute State aid to  
4 attendance centers in accordance with an approved plan, the  
5 plan for the following year shall allocate funds, in  
6 addition to the funds otherwise required by this  
7 subsection, to those attendance centers which were  
8 underfunded during the previous year in amounts equal to  
9 such underfunding.

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

1 or the notification of remedial or corrective action in a  
2 timely manner shall result in a withholding of the affected  
3 funds.

4 The State Board of Education shall promulgate rules and  
5 regulations to implement the provisions of this  
6 subsection. No funds shall be released under this  
7 subdivision (H) (4) to any district that has not submitted a  
8 plan that has been approved by the State Board of  
9 Education.

10 (I) (Blank).

11 (J) Supplementary Grants in Aid.

12 (1) Notwithstanding any other provisions of this Section,  
13 the amount of the aggregate general State aid in combination  
14 with supplemental general State aid under this Section for  
15 which each school district is eligible shall be no less than  
16 the amount of the aggregate general State aid entitlement that  
17 was received by the district under Section 18-8 (exclusive of  
18 amounts received under subsections 5(p) and 5(p-5) of that  
19 Section) for the 1997-98 school year, pursuant to the  
20 provisions of that Section as it was then in effect. If a  
21 school district qualifies to receive a supplementary payment  
22 made under this subsection (J), the amount of the aggregate  
23 general State aid in combination with supplemental general  
24 State aid under this Section which that district is eligible to

1 receive for each school year shall be no less than the amount  
2 of the aggregate general State aid entitlement that was  
3 received by the district under Section 18-8 (exclusive of  
4 amounts received under subsections 5(p) and 5(p-5) of that  
5 Section) for the 1997-1998 school year, pursuant to the  
6 provisions of that Section as it was then in effect.

7 (2) If, as provided in paragraph (1) of this subsection  
8 (J), a school district is to receive aggregate general State  
9 aid in combination with supplemental general State aid under  
10 this Section for the 1998-99 school year and any subsequent  
11 school year that in any such school year is less than the  
12 amount of the aggregate general State aid entitlement that the  
13 district received for the 1997-98 school year, the school  
14 district shall also receive, from a separate appropriation made  
15 for purposes of this subsection (J), a supplementary payment  
16 that is equal to the amount of the difference in the aggregate  
17 State aid figures as described in paragraph (1).

18 (3) (Blank).

19 (K) Grants to Laboratory and Alternative Schools.

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

1           As used in this Section, "laboratory school" means a public  
2 school which is created and operated by a public university and  
3 approved by the State Board of Education. The governing board  
4 of a public university which receives funds from the State  
5 Board under this subsection (K) may not increase the number of  
6 students enrolled in its laboratory school from a single  
7 district, if that district is already sending 50 or more  
8 students, except under a mutual agreement between the school  
9 board of a student's district of residence and the university  
10 which operates the laboratory school. A laboratory school may  
11 not have more than 1,000 students, excluding students with  
12 disabilities in a special education program.

13           As used in this Section, "alternative school" means a  
14 public school which is created and operated by a Regional  
15 Superintendent of Schools and approved by the State Board of  
16 Education. Such alternative schools may offer courses of  
17 instruction for which credit is given in regular school  
18 programs, courses to prepare students for the high school  
19 equivalency testing program or vocational and occupational  
20 training. A regional superintendent of schools may contract  
21 with a school district or a public community college district  
22 to operate an alternative school. An alternative school serving  
23 more than one educational service region may be established by  
24 the regional superintendents of schools of the affected  
25 educational service regions. An alternative school serving  
26 more than one educational service region may be operated under

1 such terms as the regional superintendents of schools of those  
2 educational service regions may agree.

3 Each laboratory and alternative school shall file, on forms  
4 provided by the State Superintendent of Education, an annual  
5 State aid claim which states the Average Daily Attendance of  
6 the school's students by month. The best 3 months' Average  
7 Daily Attendance shall be computed for each school. The general  
8 State aid entitlement shall be computed by multiplying the  
9 applicable Average Daily Attendance by the Foundation Level as  
10 determined under this Section.

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

12 (1) For a school district operating under the financial  
13 supervision of an Authority created under Article 34A, the  
14 general State aid otherwise payable to that district under this  
15 Section, but not the supplemental general State aid, shall be  
16 reduced by an amount equal to the budget for the operations of  
17 the Authority as certified by the Authority to the State Board  
18 of Education, and an amount equal to such reduction shall be  
19 paid to the Authority created for such district for its  
20 operating expenses in the manner provided in Section 18-11. The  
21 remainder of general State school aid for any such district  
22 shall be paid in accordance with Article 34A when that Article  
23 provides for a disposition other than that provided by this  
24 Article.

25 (2) (Blank).

1           (3) Summer school. Summer school payments shall be made as  
2 provided in Section 18-4.3.

3           (M) Education Funding Advisory Board.

4           The Education Funding Advisory Board, hereinafter in this  
5 subsection (M) referred to as the "Board", is hereby created.  
6 The Board shall consist of 5 members who are appointed by the  
7 Governor, by and with the advice and consent of the Senate. The  
8 members appointed shall include representatives of education,  
9 business, and the general public. One of the members so  
10 appointed shall be designated by the Governor at the time the  
11 appointment is made as the chairperson of the Board. The  
12 initial members of the Board may be appointed any time after  
13 the effective date of this amendatory Act of 1997. The regular  
14 term of each member of the Board shall be for 4 years from the  
15 third Monday of January of the year in which the term of the  
16 member's appointment is to commence, except that of the 5  
17 initial members appointed to serve on the Board, the member who  
18 is appointed as the chairperson shall serve for a term that  
19 commences on the date of his or her appointment and expires on  
20 the third Monday of January, 2002, and the remaining 4 members,  
21 by lots drawn at the first meeting of the Board that is held  
22 after all 5 members are appointed, shall determine 2 of their  
23 number to serve for terms that commence on the date of their  
24 respective appointments and expire on the third Monday of  
25 January, 2001, and 2 of their number to serve for terms that

1 commence on the date of their respective appointments and  
2 expire on the third Monday of January, 2000. All members  
3 appointed to serve on the Board shall serve until their  
4 respective successors are appointed and confirmed. Vacancies  
5 shall be filled in the same manner as original appointments. If  
6 a vacancy in membership occurs at a time when the Senate is not  
7 in session, the Governor shall make a temporary appointment  
8 until the next meeting of the Senate, when he or she shall  
9 appoint, by and with the advice and consent of the Senate, a  
10 person to fill that membership for the unexpired term. If the  
11 Senate is not in session when the initial appointments are  
12 made, those appointments shall be made as in the case of  
13 vacancies.

14 The Education Funding Advisory Board shall be deemed  
15 established, and the initial members appointed by the Governor  
16 to serve as members of the Board shall take office, on the date  
17 that the Governor makes his or her appointment of the fifth  
18 initial member of the Board, whether those initial members are  
19 then serving pursuant to appointment and confirmation or  
20 pursuant to temporary appointments that are made by the  
21 Governor as in the case of vacancies.

22 The State Board of Education shall provide such staff  
23 assistance to the Education Funding Advisory Board as is  
24 reasonably required for the proper performance by the Board of  
25 its responsibilities.

26 For school years after the 2000-2001 school year, the

1 Education Funding Advisory Board, in consultation with the  
2 State Board of Education, shall make recommendations as  
3 provided in this subsection (M) to the General Assembly for the  
4 foundation level under subdivision (B)(3) of this Section and  
5 for the supplemental general State aid grant level under  
6 subsection (H) of this Section for districts with high  
7 concentrations of children from poverty. The recommended  
8 foundation level shall be determined based on a methodology  
9 which incorporates the basic education expenditures of  
10 low-spending schools exhibiting high academic performance. The  
11 Education Funding Advisory Board shall make such  
12 recommendations to the General Assembly on January 1 of odd  
13 numbered years, beginning January 1, 2001.

14 (N) (Blank).

15 (O) References.

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

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



1 (P) Public Act 93-838 and Public Act 93-808 make inconsistent  
2 changes to this Section. Under Section 6 of the Statute on  
3 Statutes there is an irreconcilable conflict between Public Act  
4 93-808 and Public Act 93-838. Public Act 93-838, being the last  
5 acted upon, is controlling. The text of Public Act 93-838 is  
6 the law regardless of the text of Public Act 93-808.

7 (Source: P.A. 93-21, eff. 7-1-03; 93-715, eff. 7-12-04; 93-808,  
8 eff. 7-26-04; 93-838, eff. 7-30-04; 93-875, eff. 8-6-04; 94-69,  
9 eff. 7-1-05; 94-438, eff. 8-4-05; 94-835, eff. 6-6-06; 94-1019,  
10 eff. 7-10-06; revised 8-3-06.)