



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

SB0176

Introduced 1/31/2007, by Sen. J. Bradley Burzynski - Kirk W. Dillard

SYNOPSIS AS INTRODUCED:

See Index

Creates the Local Option School District Income Tax Act and amends the School Code, the State Finance Act, the Illinois Income Tax Act, and the Property Tax Code. Authorizes school districts by referendum to impose an income tax on individuals resident of the district. Provides that the income tax must be levied at a rate that will produce an amount equal to the corresponding 50% reduction in property taxes for educational, operations and maintenance, and transportation purposes. Provides for a referendum repeal of the tax. Sets forth procedures for levying and collecting the tax and for deposit of the income tax revenues. Provides for disbursement of the tax to school districts by the State Treasurer. Amends the Property Tax Extension Limitation Law to exclude from the definition of "aggregate extension" school district levies made to cover amounts lost because of the repeal of the local income tax for schools as formerly imposed by the district under the Local Option School District Income Tax Act. Amends the State aid formula provisions of the School Code. Provides that the adoption or failure to adopt a local income tax for schools and any disbursement of funds or any tax abatement required under the Local Option School District Income Tax Act shall not affect the computation or distribution of State aid for school districts. Effective immediately.

LRB095 08415 BDD 28589 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT relating to schools.

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

4 Section 1. Short title. This Act may be cited as the Local
5 Option School District Income Tax Act.

6 Section 5. Definitions. In this Act:

7 "Taxable income" means that portion of the net income of a
8 taxpayer that is allocable and apportionable to the school
9 district of which the taxpayer is a resident under the
10 provisions of this Act and the regulations promulgated
11 thereunder.

12 "Net income" means the net income of a taxpayer as defined
13 and as determined and computed for the taxable year under the
14 provisions of the Illinois Income Tax Act.

15 "Taxable year" means the calendar year, or the fiscal year
16 ending in such calendar year, upon the basis of which taxable
17 income is computed under this Act, and also includes a
18 fractional part of a year for which income is earned.

19 "Resident" means an individual who is in a school district
20 for other than a temporary transitory purpose during the
21 taxable year, or who is domiciled in that school district but
22 is absent therefrom for a temporary or transitory purpose
23 during the taxable year.

1 "Residential property" means (i) property that is
2 "homestead property" within the meaning of Section 15-175 of
3 the Property Tax Code, and (ii) any other real property that is
4 used solely for residential purposes and that is improved with
5 a structure that consists only of not more than 6 residential
6 units, at least one of which is occupied as the principal
7 dwelling place of the owner or owners of the property.

8 Section 10. Referendum; imposition of tax; limitations.

9 The school board of each school district, including special
10 charter districts as defined in Section 1-3 of the School Code
11 and school districts organized under Article 34 of that Code,
12 may by proper resolution or shall upon receipt of a petition of
13 5% of the voters who voted in the school district in the last
14 gubernatorial election cause to be submitted to the voters of
15 the school district at the general election held in November of
16 an even-numbered year or at the nonpartisan election held in
17 November of an odd-numbered year, in accordance with the
18 general election law, a proposition to authorize an annual
19 local income tax for schools, measured as a non-graduated
20 percentage of the taxable income of individuals resident of the
21 district and imposed only in increments of 0.125%, to be
22 imposed on every such individual on the privilege of earning or
23 receiving income as a resident of the school district; provided
24 that the tax shall not be imposed on income earned or received
25 by an individual during any period in which the individual is a

1 nonresident of the school district even though the income is
2 earned or received in that school district. The resolution
3 shall be adopted or the petition shall be filed under this
4 Section not less than 90 days before the date of the November
5 election at which the proposition is to be submitted to the
6 voters of the school district.

7 The resolution or petition to submit the proposition to the
8 voters of the district shall: (i) specify an estimated initial
9 rate at which the tax is proposed to be imposed; (ii) state
10 that the actual initial rate at which the tax is imposed shall
11 be computed by the Department of Revenue and shall be adjusted
12 every 12 months thereafter; and (iii) state that the actual
13 initial rate and the rate as adjusted and imposed for each
14 succeeding 12 month period shall be computed by the Department
15 of Revenue in such manner as to produce, from the tax imposed
16 under this Act, aggregate income tax revenues for distribution
17 to the school district in each calendar year that are equal, as
18 near as may be, to the 50% abatement that the county clerk is
19 required to make in each such calendar year, as provided in
20 Section 40, in extending against residential property located
21 in the district taxes levied by the district during the
22 preceding calendar year for the educational, operations and
23 maintenance, and transportation purposes of the district. The
24 proposition shall state the approximate initial rate at which
25 the tax is proposed to be imposed, as computed by the
26 Department of Revenue under subsection (b) of Section 15, and

1 shall be in substantially the following form:

2 Shall School District No. be authorized to impose
3 a local income tax for schools at an initial annual rate of
4 approximately ...% on the taxable income earned or received
5 by individuals who are residents of the school district, if
6 the actual initial rate at which the tax is imposed is
7 adjusted every 12 months thereafter, and if the actual
8 initial rate and the rate as adjusted and imposed for each
9 succeeding 12 month period are computed by the Department
10 of Revenue in such manner as to produce aggregate income
11 tax revenues for distribution to the school district in
12 each calendar year that are equal, as near as may be, to a
13 50% reduction that would then have to be made in each such
14 calendar year in the extension against residential
15 property of real property taxes levied by the district
16 during the preceding calendar year for the educational,
17 operations and maintenance, and transportation purposes of
18 the district?

19 The votes shall be recorded as "Yes" or "No". If a majority of
20 the votes cast at the election on the proposition to impose the
21 local income tax for schools is in favor thereof, the school
22 board shall, commencing on March 1 of the calendar year
23 immediately succeeding the calendar year in which the election
24 is held and thereafter, unless such authority is repealed as
25 provided in Section 25, impose the annual tax at an annual rate
26 as initially computed and as computed and adjusted every 12

1 months thereafter by the Department of Revenue as provided in
2 subsection (c) of Section 15.

3 Section 15. Determination of annual rate.

4 (a) Upon a school board's adoption of a resolution or
5 receipt of a petition to impose within the school district the
6 local income tax for schools as provided in this Act, the
7 school board shall request the county clerk of each county in
8 which all or any part of the territory of the school district
9 is located to certify, and each such county clerk shall
10 certify, to the school board and to the Department of Revenue,
11 not later than August 1 of the calendar year in which the
12 proposition to impose a local income tax for schools is to be
13 submitted to the voters of the district at a regular election
14 held in November of that year, an amount equal to the aggregate
15 amount of real property taxes that could be extended against
16 the equalized assessed valuation of the taxable residential
17 property in the district for the educational, operations and
18 maintenance, and transportation purposes of the district (i) if
19 those real property taxes are levied at the maximum rates at
20 which the district is authorized to levy those taxes for the
21 fiscal year of the district that begins in the calendar year in
22 which the resolution is adopted or the petition is received,
23 and (ii) if those real property taxes are extended at those
24 rates against the equalized assessed valuation of the taxable
25 residential property in the district for the calendar year in

1 which the petition is filed or the resolution is adopted.

2 (b) Not more than 15 days after receipt by the Department
3 of Revenue of the certification or certifications required to
4 be made by the county clerk or county clerks as provided in
5 subsection (a), the Department of Revenue shall compute and
6 certify to the school board of the school district the
7 approximate rate, calculated to the nearest 0.125%, that, had
8 this Act been in effect during the calendar year immediately
9 preceding the calendar year in which the resolution is adopted
10 or the petition is received, and had the local income tax for
11 schools been imposed and collected under this Act within the
12 district during each of the 12 months comprising that
13 immediately preceding calendar year at that approximate rate,
14 would have produced in collected income taxes that were
15 distributable to that school district for that calendar year an
16 amount equal or substantially equal to but not greater than 50%
17 of the total amount or amounts certified by the county clerk or
18 county clerks, as the case may be, under subsection (a). The
19 approximate rate as computed by the Department of Revenue under
20 this subsection shall be the approximate initial annual rate
21 that must be stated in the proposition that is submitted to the
22 voters of the district under Section 10.

23 (c) Not later than February 1 of each calendar year during
24 any part of which the local income tax for schools is or will
25 be imposed in a school district, each county clerk in which all
26 or any part of the school district is located shall compute and

1 certify to the Department of Revenue and the school board, as
2 provided in Section 40, the aggregate amount of the abatement
3 required to be made under that Section in each such calendar
4 year in the extension against the residential property located
5 in the district of taxes levied by the district in the
6 preceding calendar year for educational, operations and
7 maintenance, and transportation purposes. Within 10 days after
8 the receipt by the Department of Revenue of the annual
9 certification required to be made by each county clerk in which
10 all or any part of the school district is located, the
11 Department of Revenue shall compute the actual initial rate
12 (with respect to the 12 month period that commences on March 1
13 of the first calendar year during which the local income tax
14 for schools is to imposed) or the adjusted rate (with respect
15 to each successive 12 month period), calculated to the nearest
16 0.125%, that, had the local income tax for schools been imposed
17 and collected within the district during each of the 12 months
18 comprising the calendar year immediately preceding the
19 calendar year in which the Department is required to compute
20 the rate under this subsection, would have produced, in
21 collected local school income taxes that were distributable to
22 the school district for that calendar year, an amount equal or
23 substantially equal to but not greater than the aggregate
24 amount of the abatement computed and certified by the county
25 clerk or county clerks to the Department in the calendar year
26 in which the Department computes the rate under this

1 subsection. The actual initial rate or the adjusted rate that
2 is computed and certified by the Department of Revenue in each
3 such calendar year as provided in this subsection shall be the
4 annual rate at which the local income tax for schools is
5 imposed in the district for the 12 month period that commences
6 on March 1 of the calendar year in which the Department
7 computes and certifies the rate.

8 Section 20. Apportionment of income. The method of
9 allocating and apportioning income earned in the school
10 district by individuals who earn only a portion of their income
11 in that district shall be established by rules and regulations
12 that the Department of Revenue shall adopt for that purpose.
13 The method so established shall be determined, as near as may
14 be, in accordance with the provisions of Article III of the
15 Illinois Income Tax Act, governing the manner in which income
16 and items of deduction are allocated and apportioned to this
17 State with respect to part-year residents and other persons.

18 Section 25. Repeal of local income tax for schools;
19 referendum. The school board of a school district may by
20 resolution, or shall upon the petition of 5% of the voters who
21 voted in the school district in the last gubernatorial
22 election, cause to be submitted to the voters of that district
23 in accordance with the general election law a proposition to
24 repeal the local income tax for schools. The proposition to

1 repeal the local income tax for schools may be submitted to the
2 voters of the district only at the general election held in
3 November of an even-numbered year or at the nonpartisan
4 election held in November of an odd-numbered year. The
5 resolution or petition to submit the proposition to the voters
6 of the district shall: (i) state that the proposed repeal of
7 the local income tax for schools is to take effect on March 1
8 of the calendar year following the calendar year in which the
9 November election is held; (ii) state that amounts to be
10 collected from the imposition of the local income tax for
11 schools through February of the calendar year in which the
12 proposed repeal of the tax is to take effect shall be
13 distributed to the school district as provided in this Act on
14 July 1 of that calendar year; and (iii) state that when the
15 proposed repeal of the local income tax for schools takes
16 effect, the extension of real property taxes against
17 residential property thereafter levied by the school district
18 for the educational, operations and maintenance, and
19 transportation purposes of the district shall no longer be
20 abated under the provisions of this Act. The proposition shall
21 be in substantially the following form:

22 Shall the local income tax for schools that is imposed
23 by School District No. be repealed effective March 1,
24 if, when that repeal takes effect, the extension of
25 the real property taxes against residential property
26 thereafter levied by the school district for its

1 educational, operations and maintenance, and
2 transportation purposes will no longer be reduced each year
3 by 50%?

4 The votes shall be recorded as "Yes" or "No". If a majority of
5 the votes cast on the proposition to repeal the local income
6 tax for schools is in favor thereof, that tax shall not be
7 imposed on or after March 1 of the calendar year following the
8 year in which the election is held unless again authorized as
9 provided in Section 10.

10 Section 30. Collection.

11 (a) Any tax authorized under this Act shall be imposed only
12 on income earned on or after March 1 of the calendar year
13 following the referendum held in November of the immediately
14 preceding calendar year at which imposition of the tax is
15 authorized. The tax so imposed shall be paid by the taxpayer on
16 or before the fifteenth day of the fourth month following the
17 close of each taxable year during which the tax is imposed and
18 shall be submitted to the Department of Revenue along with the
19 taxpayer's return under the Illinois Income Tax Act. The tax
20 shall be collected by the Department of Revenue. The
21 certification of the results of the referendum authorizing the
22 tax by the proper election officials, accompanied by the
23 resolution of the school board imposing the tax as authorized
24 and the computation by the Department of Revenue in accordance
25 with subsection (c) of Section 15 of the actual initial rate of

1 the tax to be imposed under this Act, shall constitute the
2 authority of the Department of Revenue to collect the tax.
3 Whenever a proposition to authorize imposition of the local
4 income tax for schools is approved by the voters of any school
5 district as provided in this Act, the county clerk of each
6 county in which that school district is located shall certify
7 the territorial boundaries of the district to the Department of
8 Revenue, and the Department shall (i) promptly notify all
9 individuals resident of the district who have previously filed
10 a return with respect to the taxes imposed by the Illinois
11 Income Tax Act that the local income tax for schools will be
12 imposed within the district beginning on March 1 of the
13 calendar year immediately following the calendar year in which
14 the election authorizing imposition of the tax is held and the
15 manner in which the tax is to be collected by and paid to the
16 Department of Revenue, and (ii) publish notice in a newspaper
17 published in the school district or, if there is no such
18 newspaper, then in a newspaper published in the county in which
19 the school district is located and having circulation in the
20 district, that the local income tax for schools will be imposed
21 within the district and the manner in which the tax is to be
22 collected by and paid to the Department of Revenue. In
23 addition, not later than the 15th day of February of each
24 calendar year in which the Department computes and certifies
25 the rate at which the local income tax for schools is to be
26 imposed for the 12 month period that commences on March 1 of

1 that calendar year, the Department shall publish notice in a
2 newspaper published in the district (or if there is no such
3 newspaper, then in a newspaper published in the county in which
4 the district is located and having circulation in the district)
5 of the actual initial rate or adjusted rate, as the case may
6 be, at which the tax will be imposed within the district during
7 the 12 month period commencing on that March 1. Any tax imposed
8 under this Act shall be collected by and paid to the Department
9 of Revenue at the same time and in the same manner, with the
10 same withholding and estimated payment requirements and
11 subject to the same assessment and refund procedures,
12 penalties, and interest as the tax imposed by the Illinois
13 Income Tax Act. Except as provided in subsection (b) of this
14 Section, the Department of Revenue shall forthwith pay over to
15 the State Treasurer, ex officio, as trustee, all moneys
16 received by it on behalf of the school district under this
17 Section, to be deposited into a special account that the State
18 Treasurer and State Comptroller shall establish and maintain
19 for the benefit of that school district in the Local Option
20 School District Income Tax Fund, a special fund that is hereby
21 created in the State treasury, to be held and disbursed by the
22 State Treasurer and State Comptroller as provided in this
23 Section and Section 35. All interest earned from the investment
24 of any moneys from time to time held in the Local Option School
25 District Income Tax Fund and any special accounts established
26 in that Fund shall be retained by the State Treasurer to be

1 applied toward costs incurred by the Department of Revenue in
2 administering and enforcing this Act.

3 (b) The Local Option School District Income Tax Refund Fund
4 is hereby created in the State Treasury. The Department of
5 Revenue shall deposit a percentage of the amounts collected
6 from the tax imposed under this Act by any school district into
7 a special account that the State Treasurer and State
8 Comptroller shall establish and maintain within the Local
9 Option School District Income Tax Refund Fund for the purpose
10 of paying refunds resulting from overpayment of tax liability
11 under this Act with respect to that school district. The
12 Department of Revenue shall determine the percentage of the
13 amounts collected from the tax imposed under this Act by any
14 school district that is to be deposited into the special
15 account maintained in the Local Option School District Income
16 Tax Refund Fund to pay refunds resulting from overpayment of
17 tax liability under this Act with respect to that school
18 district and shall certify that percentage to the Comptroller,
19 all in accordance with rules adopted by the Department of
20 Revenue for purposes of this Section. Money in the special
21 account maintained in the Local Option School District Income
22 Tax Refund Fund with respect to any school district shall be
23 expended exclusively for the purpose of paying refunds
24 resulting from overpayment of tax liability under this Act with
25 respect to that school district. The Director of Revenue shall
26 order payment of refunds resulting from overpayment of tax

1 liability under this Act from the special account maintained
2 with respect to a school district in the Local Option School
3 District Income Tax Refund Fund only to the extent that amounts
4 collected pursuant to this Act for that school district have
5 been deposited into and retained in that special account. This
6 Section shall constitute an irrevocable and continuing
7 appropriation from the Local Option School District Income Tax
8 Refund Fund and the special accounts established and maintained
9 therein for the purpose of paying refunds upon the order of the
10 Director of Revenue in accordance with the provisions of this
11 Section.

12 (c) The Department of Revenue shall promulgate such rules
13 and regulations as may be necessary to implement the provisions
14 of this Act.

15 Section 35. Certification, disbursement, and use of funds.

16 (a) On July 1 of each calendar year, or the first following
17 business day if July 1 falls on a Saturday, Sunday, or holiday,
18 the Department of Revenue shall certify to the State Treasurer
19 and State Comptroller the disbursement of stated sums of money
20 to each school district in which a tax authorized by this Act
21 has been imposed and collected during the preceding calendar
22 year. On each certification date, the amount to be certified
23 for disbursement from the special account maintained for a
24 school district in the Local Option School District Income Tax
25 Fund shall be the amount deposited into that special account

1 from the tax collected under this Act for that school district
2 during the 12 month period that commences on March 1 of the
3 immediately preceding calendar year, reduced by an amount equal
4 to 2% of the amount so deposited into that special account to
5 be retained by the State Treasurer and applied toward the costs
6 incurred by the Department of Revenue in administering and
7 enforcing this Act.

8 (b) At the time of each disbursement to a school district,
9 the Department of Revenue shall prepare and certify to the
10 Comptroller the amount retained by the State Treasurer as
11 provided in this Section and the interest earned from the
12 investment of moneys from time to time held in the Local Option
13 School District Income Tax Fund and any special accounts
14 established therein as provided in subsection (a) of Section 30
15 to be applied toward the costs incurred by the Department in
16 administering and enforcing this Act, the amount so retained
17 and the interest so earned to be paid into the General Revenue
18 Fund of the State Treasury.

19 (c) Within 5 days after receipt by the Comptroller from the
20 Department of Revenue of the certification of disbursements to
21 the school districts and General Revenue Fund as provided in
22 this Section, the Comptroller shall cause the warrants to be
23 drawn for the respective amounts in accordance with the
24 directions contained in the certification.

25 (d) If for any reason the General Assembly fails to make an
26 appropriation sufficient to pay each school district the full

1 amount required to be disbursed and paid to it by this Section
2 and any other provision of this Act, then this Section shall
3 constitute an irrevocable and continuing appropriation of all
4 amounts necessary for that purpose and the irrevocable and
5 continuing authority for and direction to the Comptroller and
6 Treasurer of the State to make the necessary transfers out of
7 and disbursements from the revenues and funds of the State for
8 that purpose.

9 (e) The school board of each school district that receives
10 a disbursement under this Act shall apply and credit the moneys
11 so disbursed to the educational, operations and maintenance,
12 and transportation funds of the district in proportion to the
13 ratio that the amount that the required abatement under Section
14 40 in the extension against the residential property located in
15 the district, during the disbursement year, of real property
16 taxes levied by the district in each of those 3 funds bears to
17 the aggregate amount of the required abatement under that
18 Section in the extension against such residential property,
19 during the disbursement year, of real property taxes levied by
20 the district in all 3 of those funds.

21 Section 40. Abatement of extension of real property taxes
22 on residential property.

23 (a) During each calendar year in which a disbursement is
24 required to be made under Section 35 to a school district of
25 moneys credited to a special account maintained for that

1 district in the Local Option School District Income Tax Fund,
2 the county clerk shall abate the extension against residential
3 property located in the district of taxes levied by the
4 district for educational, operations and maintenance, and
5 transportation purposes. If any such school district is located
6 in more than one county, the amount of the extension of real
7 property taxes levied for educational, operations and
8 maintenance, and transportation purposes against residential
9 property situated within that district to be so abated shall be
10 apportioned by the county clerks of those counties based upon
11 the ratio of the aggregate assessed value of the taxable
12 residential property of the district in each such county.
13 Before any abatement of the extension of real property taxes
14 levied for educational, operations and maintenance, and
15 transportation purposes against residential property situated
16 within a school district is made as provided in this Section,
17 the county clerk shall determine whether the amount of each of
18 the educational, operations and maintenance, and
19 transportation tax levies that has been certified for extension
20 is based on a rate at which the district making the
21 certification is authorized by statute or referendum to levy
22 that tax, shall disregard any excess, and shall extend the levy
23 of that tax in accordance with the provisions of the Property
24 Tax Code, subject to abatement of the extension as provided in
25 this Section.

26 (b) Not later than February 1 of each calendar year in

1 which the extension against residential property located in a
2 school district of taxes levied by the district for
3 educational, operations and maintenance, and transportation
4 purposes is required to be abated under subsection (a), the
5 county clerk shall determine the aggregate amount of the
6 required abatement and shall certify that amount to the
7 Department of Revenue and the school board. The aggregate
8 amount of the required abatement in each such calendar year
9 shall be equal to 50% of that portion of the total levy for
10 educational, operations and maintenance, and transportation
11 purposes certified by the school district to the county clerk
12 in the preceding calendar year for extension against all
13 taxable property in the district that the county clerk
14 determines would, but for the abatement required under this
15 Section, be extended against the equalized assessed value of
16 the taxable residential property located in the district. In
17 extending taxes levied for the educational, operations and
18 maintenance, and transportation purposes of the school
19 district in the year in which the abatement is required to be
20 made, the county clerk shall apportion the aggregate amount of
21 the required abatement among the extensions made of the
22 educational, operations and maintenance, and transportation
23 taxes levied by the district based upon the ratio that the
24 amount certified for levy for each of those 3 purposes bears to
25 the aggregate amount certified for levy for all 3 of those
26 purposes. In certifying to the school board the aggregate

1 amount of the required abatement, the county clerk shall
2 further certify the amount by which each of the respective
3 levies made for the educational, operations and maintenance,
4 and transportation purposes of the district will be reduced.

5 Section 45. Property tax rates. The provisions of this Act
6 for abatement in the extension against residential property of
7 real property taxes levied by school districts for educational,
8 operations and maintenance, and transportation purposes do not
9 constitute and shall not be construed to be a limitation on or
10 a reduction in the rate at which any school district now is or
11 hereafter may be authorized by statute or referendum to levy
12 taxes for any lawful school purpose.

13 Section 50. Penalties. Any person who is subject to the
14 provisions of this Act and who willfully fails to file a
15 return, or who willfully violates any rule or regulation of the
16 Department of Revenue for the administration or enforcement of
17 this Act, or who willfully attempts in any other manner to
18 evade or defeat any tax imposed by this Act or the payment
19 thereof, shall in addition to other penalties be guilty of a
20 Class B misdemeanor. A prosecution for any violation of this
21 Act may be commenced within 3 years of the commission of that
22 act.

23 Section 100. The State Finance Act is amended by adding

1 Sections 5.675 and 5.676 as follows:

2 (30 ILCS 105/5.675 new)

3 Sec. 5.675. The Local Option School District Income Tax
4 Fund.

5 (30 ILCS 105/5.676 new)

6 Sec. 5.676. The Local Option School District Income Tax
7 Refund Fund.

8 Section 105. The Illinois Income Tax Act is amended by
9 changing Section 512 as follows:

10 (35 ILCS 5/512) (from Ch. 120, par. 5-512)

11 Sec. 512. School district data; local option school income
12 tax; net income attributable to period prior to March 1 and to
13 period on and after March 1 of a taxable year.

14 (a) All individual income tax return forms for tax years
15 ending December 31, 1986 through December 30, 1995 shall
16 contain an appropriate space in which the taxpayer must
17 indicate either (i) the name and number of the high school
18 district in which they reside on the date such return is filed,
19 or (ii) the name and number of the unit school district in
20 which they reside on the date such return is filed. Failure of
21 the taxpayer to insert such information shall not invalidate
22 the return.

1 (b) For all tax years ending December 31, 1995 and
2 thereafter, the Department shall provide the State Board of
3 Education with information on individual income tax receipts by
4 school district from the data collected by the Geographic
5 Information System maintained by the Department.

6 (c) All individual income tax forms for tax years ending on
7 or after December 31, 2008 shall contain appropriate space for
8 a taxpayer who resides within a school district that imposes a
9 local income tax for schools under the Local Option School
10 District Income Tax Act to calculate the tax due from the
11 taxpayer under that Act. The Department shall provide, with the
12 return, instructions for calculating and paying the local
13 income tax for schools as provided in the Local Option School
14 District Income Tax Act.

15 (d) With respect to each taxable year of a resident of a
16 school district in which the local income tax for schools is
17 imposed under the Local Option School District Income Tax Act,
18 for purposes of computing the tax due from a resident under
19 that Act, net income for the period before March 1 of the
20 taxable year shall be that amount which bears the same ratio to
21 the resident's net income for the entire taxable year as the
22 number of days in that year before March 1 bears to the total
23 number of days in that year, and net income for the period of
24 the taxable year that begins on March 1 and ends on the last
25 day of the taxable year shall be that amount which bears the
26 same ratio to the resident's net income for the entire taxable

1 year as the number of days in that year beginning March 1 bears
2 to the total number of days in that year. As used in this
3 subsection, the terms "taxable year", "resident", and "net
4 income" have the meaning ascribed to them by Section 5 of the
5 Local Option School District Income Tax Act.

6 (Source: P.A. 89-21, eff. 7-1-95.)

7 Section 110. The Property Tax Code is amended by changing
8 Sections 18-45 and 18-185 and adding Section 18-182 as follows:

9 (35 ILCS 200/18-45)

10 Sec. 18-45. Computation of rates. Except as provided
11 below, each county clerk shall estimate and determine the rate
12 per cent upon the equalized assessed valuation for the levy
13 year of the property in the county's taxing districts and
14 special service areas, as established under Article VII of the
15 Illinois Constitution, so that the rate will produce, within
16 the proper divisions of that county, not less than the net
17 amount that will be required by the county board or certified
18 to the county clerk according to law. Prior to extension, the
19 county clerk shall determine the maximum amount of tax
20 authorized to be levied by any statute. If the amount of any
21 tax certified to the county clerk for extension exceeds the
22 maximum, the clerk shall extend only the maximum allowable
23 levy.

24 The county clerk shall exclude from the total equalized

1 assessed valuation, whenever estimating and determining it
2 under this Section and Sections 18-50 through 18-105, the
3 equalized assessed valuation in the percentage which has been
4 agreed to by each taxing district, of any property or portion
5 thereof within an Enterprise Zone upon which an abatement of
6 taxes was made under Section 18-170. However, if a municipality
7 has adopted tax increment financing under Division 74.4 of
8 Article 11 of the Illinois Municipal Code, the county clerk
9 shall estimate and determine rates in accordance with Sections
10 11-74.4-7 through 11-74.4-9 of that Act. Beginning on January
11 1, 1998 and thereafter, the equalized assessed value of all
12 property for the computation of the amount to be extended
13 within a county with 3,000,000 or more inhabitants shall be the
14 sum of (i) the equalized assessed value of such property for
15 the year immediately preceding the levy year as established by
16 the assessment and equalization process for the year
17 immediately prior to the levy year, (ii) the equalized assessed
18 value of any property that qualifies as new property, as
19 defined in Section 18-185, or annexed property, as defined in
20 Section 18-225, for the current levy year, and (iii) any
21 recovered tax increment value, as defined in Section 18-185,
22 for the current levy year, less the equalized assessed value of
23 any property that qualifies as disconnected property, as
24 defined in Section 18-225, for the current levy year.

25 The provisions of this Section and the authority and
26 responsibility of the county clerks hereunder are subject to

1 the provisions of Section 18-182 of the Property Tax Code and
2 Section 40 of the Local Option School District Income Tax Act
3 relative to abatement in the extension of taxes levied by
4 school districts in which the tax authorized by the Local
5 Option School District Income Tax Act is imposed, levied, and
6 collected.

7 (Source: P.A. 90-320, eff. 1-1-98.)

8 (35 ILCS 200/18-182 new)

9 Sec. 18-182. Abatement; local income tax for schools. With
10 respect to a school district in which the local income tax for
11 schools is imposed under the Local Option School District
12 Income Tax Act, the county clerk of a county in which all or
13 any part of the district is located shall abate the extension
14 against residential property located in the district and county
15 of taxes levied by the district for educational, operations and
16 maintenance, and transportation purposes as provided in and
17 subject to the requirements of Section 40 of that Act. As used
18 in this Section, the term "residential property" has the
19 meaning ascribed to it in Section 5 of the Local Option School
20 District Income Tax Act.

21 (35 ILCS 200/18-185)

22 Sec. 18-185. Short title; definitions. This Division 5 may
23 be cited as the Property Tax Extension Limitation Law. As used
24 in this Division 5:

1 "Consumer Price Index" means the Consumer Price Index for
2 All Urban Consumers for all items published by the United
3 States Department of Labor.

4 "Extension limitation" means (a) the lesser of 5% or the
5 percentage increase in the Consumer Price Index during the
6 12-month calendar year preceding the levy year or (b) the rate
7 of increase approved by voters under Section 18-205.

8 "Affected county" means a county of 3,000,000 or more
9 inhabitants or a county contiguous to a county of 3,000,000 or
10 more inhabitants.

11 "Taxing district" has the same meaning provided in Section
12 1-150, except as otherwise provided in this Section. For the
13 1991 through 1994 levy years only, "taxing district" includes
14 only each non-home rule taxing district having the majority of
15 its 1990 equalized assessed value within any county or counties
16 contiguous to a county with 3,000,000 or more inhabitants.
17 Beginning with the 1995 levy year, "taxing district" includes
18 only each non-home rule taxing district subject to this Law
19 before the 1995 levy year and each non-home rule taxing
20 district not subject to this Law before the 1995 levy year
21 having the majority of its 1994 equalized assessed value in an
22 affected county or counties. Beginning with the levy year in
23 which this Law becomes applicable to a taxing district as
24 provided in Section 18-213, "taxing district" also includes
25 those taxing districts made subject to this Law as provided in
26 Section 18-213.

1 "Aggregate extension" for taxing districts to which this
2 Law applied before the 1995 levy year means the annual
3 corporate extension for the taxing district and those special
4 purpose extensions that are made annually for the taxing
5 district, excluding special purpose extensions: (a) made for
6 the taxing district to pay interest or principal on general
7 obligation bonds that were approved by referendum; (b) made for
8 any taxing district to pay interest or principal on general
9 obligation bonds issued before October 1, 1991; (c) made for
10 any taxing district to pay interest or principal on bonds
11 issued to refund or continue to refund those bonds issued
12 before October 1, 1991; (d) made for any taxing district to pay
13 interest or principal on bonds issued to refund or continue to
14 refund bonds issued after October 1, 1991 that were approved by
15 referendum; (e) made for any taxing district to pay interest or
16 principal on revenue bonds issued before October 1, 1991 for
17 payment of which a property tax levy or the full faith and
18 credit of the unit of local government is pledged; however, a
19 tax for the payment of interest or principal on those bonds
20 shall be made only after the governing body of the unit of
21 local government finds that all other sources for payment are
22 insufficient to make those payments; (f) made for payments
23 under a building commission lease when the lease payments are
24 for the retirement of bonds issued by the commission before
25 October 1, 1991, to pay for the building project; (g) made for
26 payments due under installment contracts entered into before

1 October 1, 1991; (h) made for payments of principal and
2 interest on bonds issued under the Metropolitan Water
3 Reclamation District Act to finance construction projects
4 initiated before October 1, 1991; (i) made for payments of
5 principal and interest on limited bonds, as defined in Section
6 3 of the Local Government Debt Reform Act, in an amount not to
7 exceed the debt service extension base less the amount in items
8 (b), (c), (e), and (h) of this definition for non-referendum
9 obligations, except obligations initially issued pursuant to
10 referendum; (j) made for payments of principal and interest on
11 bonds issued under Section 15 of the Local Government Debt
12 Reform Act; (k) made by a school district that participates in
13 the Special Education District of Lake County, created by
14 special education joint agreement under Section 10-22.31 of the
15 School Code, for payment of the school district's share of the
16 amounts required to be contributed by the Special Education
17 District of Lake County to the Illinois Municipal Retirement
18 Fund under Article 7 of the Illinois Pension Code; the amount
19 of any extension under this item (k) shall be certified by the
20 school district to the county clerk; (l) made to fund expenses
21 of providing joint recreational programs for the handicapped
22 under Section 5-8 of the Park District Code or Section 11-95-14
23 of the Illinois Municipal Code; (m) made for temporary
24 relocation loan repayment purposes pursuant to Sections 2-3.77
25 and 17-2.2d of the School Code; (n) made for payment of
26 principal and interest on any bonds issued under the authority

1 of Section 17-2.2d of the School Code; and (o) made for
2 contributions to a firefighter's pension fund created under
3 Article 4 of the Illinois Pension Code, to the extent of the
4 amount certified under item (5) of Section 4-134 of the
5 Illinois Pension Code; and (p) made by a school district to
6 replace revenues lost as a result of the repeal of the local
7 income tax for schools as formerly imposed by the district
8 under the Local Option School District Income Tax Act.

9 "Aggregate extension" for the taxing districts to which
10 this Law did not apply before the 1995 levy year (except taxing
11 districts subject to this Law in accordance with Section
12 18-213) means the annual corporate extension for the taxing
13 district and those special purpose extensions that are made
14 annually for the taxing district, excluding special purpose
15 extensions: (a) made for the taxing district to pay interest or
16 principal on general obligation bonds that were approved by
17 referendum; (b) made for any taxing district to pay interest or
18 principal on general obligation bonds issued before March 1,
19 1995; (c) made for any taxing district to pay interest or
20 principal on bonds issued to refund or continue to refund those
21 bonds issued before March 1, 1995; (d) made for any taxing
22 district to pay interest or principal on bonds issued to refund
23 or continue to refund bonds issued after March 1, 1995 that
24 were approved by referendum; (e) made for any taxing district
25 to pay interest or principal on revenue bonds issued before
26 March 1, 1995 for payment of which a property tax levy or the

1 full faith and credit of the unit of local government is
2 pledged; however, a tax for the payment of interest or
3 principal on those bonds shall be made only after the governing
4 body of the unit of local government finds that all other
5 sources for payment are insufficient to make those payments;
6 (f) made for payments under a building commission lease when
7 the lease payments are for the retirement of bonds issued by
8 the commission before March 1, 1995 to pay for the building
9 project; (g) made for payments due under installment contracts
10 entered into before March 1, 1995; (h) made for payments of
11 principal and interest on bonds issued under the Metropolitan
12 Water Reclamation District Act to finance construction
13 projects initiated before October 1, 1991; (h-4) made for
14 stormwater management purposes by the Metropolitan Water
15 Reclamation District of Greater Chicago under Section 12 of the
16 Metropolitan Water Reclamation District Act; (i) made for
17 payments of principal and interest on limited bonds, as defined
18 in Section 3 of the Local Government Debt Reform Act, in an
19 amount not to exceed the debt service extension base less the
20 amount in items (b), (c), and (e) of this definition for
21 non-referendum obligations, except obligations initially
22 issued pursuant to referendum and bonds described in subsection
23 (h) of this definition; (j) made for payments of principal and
24 interest on bonds issued under Section 15 of the Local
25 Government Debt Reform Act; (k) made for payments of principal
26 and interest on bonds authorized by Public Act 88-503 and

1 issued under Section 20a of the Chicago Park District Act for
2 aquarium or museum projects; (l) made for payments of principal
3 and interest on bonds authorized by Public Act 87-1191 or
4 93-601 and (i) issued pursuant to Section 21.2 of the Cook
5 County Forest Preserve District Act, (ii) issued under Section
6 42 of the Cook County Forest Preserve District Act for
7 zoological park projects, or (iii) issued under Section 44.1 of
8 the Cook County Forest Preserve District Act for botanical
9 gardens projects; (m) made pursuant to Section 34-53.5 of the
10 School Code, whether levied annually or not; (n) made to fund
11 expenses of providing joint recreational programs for the
12 handicapped under Section 5-8 of the Park District Code or
13 Section 11-95-14 of the Illinois Municipal Code; (o) made by
14 the Chicago Park District for recreational programs for the
15 handicapped under subsection (c) of Section 7.06 of the Chicago
16 Park District Act; (p) made for contributions to a
17 firefighter's pension fund created under Article 4 of the
18 Illinois Pension Code, to the extent of the amount certified
19 under item (5) of Section 4-134 of the Illinois Pension Code;
20 and (q) made by Ford Heights School District 169 under Section
21 17-9.02 of the School Code; and (q) made by a school district
22 to replace revenues lost as a result of the repeal of the local
23 income tax for schools as formerly imposed by the district
24 under the Local Option School District Income Tax Act.

25 "Aggregate extension" for all taxing districts to which
26 this Law applies in accordance with Section 18-213, except for

1 those taxing districts subject to paragraph (2) of subsection
2 (e) of Section 18-213, means the annual corporate extension for
3 the taxing district and those special purpose extensions that
4 are made annually for the taxing district, excluding special
5 purpose extensions: (a) made for the taxing district to pay
6 interest or principal on general obligation bonds that were
7 approved by referendum; (b) made for any taxing district to pay
8 interest or principal on general obligation bonds issued before
9 the date on which the referendum making this Law applicable to
10 the taxing district is held; (c) made for any taxing district
11 to pay interest or principal on bonds issued to refund or
12 continue to refund those bonds issued before the date on which
13 the referendum making this Law applicable to the taxing
14 district is held; (d) made for any taxing district to pay
15 interest or principal on bonds issued to refund or continue to
16 refund bonds issued after the date on which the referendum
17 making this Law applicable to the taxing district is held if
18 the bonds were approved by referendum after the date on which
19 the referendum making this Law applicable to the taxing
20 district is held; (e) made for any taxing district to pay
21 interest or principal on revenue bonds issued before the date
22 on which the referendum making this Law applicable to the
23 taxing district is held for payment of which a property tax
24 levy or the full faith and credit of the unit of local
25 government is pledged; however, a tax for the payment of
26 interest or principal on those bonds shall be made only after

1 the governing body of the unit of local government finds that
2 all other sources for payment are insufficient to make those
3 payments; (f) made for payments under a building commission
4 lease when the lease payments are for the retirement of bonds
5 issued by the commission before the date on which the
6 referendum making this Law applicable to the taxing district is
7 held to pay for the building project; (g) made for payments due
8 under installment contracts entered into before the date on
9 which the referendum making this Law applicable to the taxing
10 district is held; (h) made for payments of principal and
11 interest on limited bonds, as defined in Section 3 of the Local
12 Government Debt Reform Act, in an amount not to exceed the debt
13 service extension base less the amount in items (b), (c), and
14 (e) of this definition for non-referendum obligations, except
15 obligations initially issued pursuant to referendum; (i) made
16 for payments of principal and interest on bonds issued under
17 Section 15 of the Local Government Debt Reform Act; (j) made
18 for a qualified airport authority to pay interest or principal
19 on general obligation bonds issued for the purpose of paying
20 obligations due under, or financing airport facilities
21 required to be acquired, constructed, installed or equipped
22 pursuant to, contracts entered into before March 1, 1996 (but
23 not including any amendments to such a contract taking effect
24 on or after that date); (k) made to fund expenses of providing
25 joint recreational programs for the handicapped under Section
26 5-8 of the Park District Code or Section 11-95-14 of the

1 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
2 firefighter's pension fund created under Article 4 of the
3 Illinois Pension Code, to the extent of the amount certified
4 under item (5) of Section 4-134 of the Illinois Pension Code;
5 and (m) made by a school district to replace revenues lost as a
6 result of the repeal of the local income tax for schools as
7 formerly imposed by the district under the Local Option School
8 District Income Tax Act.

9 "Aggregate extension" for all taxing districts to which
10 this Law applies in accordance with paragraph (2) of subsection
11 (e) of Section 18-213 means the annual corporate extension for
12 the taxing district and those special purpose extensions that
13 are made annually for the taxing district, excluding special
14 purpose extensions: (a) made for the taxing district to pay
15 interest or principal on general obligation bonds that were
16 approved by referendum; (b) made for any taxing district to pay
17 interest or principal on general obligation bonds issued before
18 the effective date of this amendatory Act of 1997; (c) made for
19 any taxing district to pay interest or principal on bonds
20 issued to refund or continue to refund those bonds issued
21 before the effective date of this amendatory Act of 1997; (d)
22 made for any taxing district to pay interest or principal on
23 bonds issued to refund or continue to refund bonds issued after
24 the effective date of this amendatory Act of 1997 if the bonds
25 were approved by referendum after the effective date of this
26 amendatory Act of 1997; (e) made for any taxing district to pay

1 interest or principal on revenue bonds issued before the
2 effective date of this amendatory Act of 1997 for payment of
3 which a property tax levy or the full faith and credit of the
4 unit of local government is pledged; however, a tax for the
5 payment of interest or principal on those bonds shall be made
6 only after the governing body of the unit of local government
7 finds that all other sources for payment are insufficient to
8 make those payments; (f) made for payments under a building
9 commission lease when the lease payments are for the retirement
10 of bonds issued by the commission before the effective date of
11 this amendatory Act of 1997 to pay for the building project;
12 (g) made for payments due under installment contracts entered
13 into before the effective date of this amendatory Act of 1997;
14 (h) made for payments of principal and interest on limited
15 bonds, as defined in Section 3 of the Local Government Debt
16 Reform Act, in an amount not to exceed the debt service
17 extension base less the amount in items (b), (c), and (e) of
18 this definition for non-referendum obligations, except
19 obligations initially issued pursuant to referendum; (i) made
20 for payments of principal and interest on bonds issued under
21 Section 15 of the Local Government Debt Reform Act; (j) made
22 for a qualified airport authority to pay interest or principal
23 on general obligation bonds issued for the purpose of paying
24 obligations due under, or financing airport facilities
25 required to be acquired, constructed, installed or equipped
26 pursuant to, contracts entered into before March 1, 1996 (but

1 not including any amendments to such a contract taking effect
2 on or after that date); (k) made to fund expenses of providing
3 joint recreational programs for the handicapped under Section
4 5-8 of the Park District Code or Section 11-95-14 of the
5 Illinois Municipal Code; ~~and~~ (l) made for contributions to a
6 firefighter's pension fund created under Article 4 of the
7 Illinois Pension Code, to the extent of the amount certified
8 under item (5) of Section 4-134 of the Illinois Pension Code;
9 and (m) made by a school district to replace revenues lost as a
10 result of the repeal of the local income tax for schools as
11 formerly imposed by the district under the Local Option School
12 District Income Tax Act.

13 "Debt service extension base" means an amount equal to that
14 portion of the extension for a taxing district for the 1994
15 levy year, or for those taxing districts subject to this Law in
16 accordance with Section 18-213, except for those subject to
17 paragraph (2) of subsection (e) of Section 18-213, for the levy
18 year in which the referendum making this Law applicable to the
19 taxing district is held, or for those taxing districts subject
20 to this Law in accordance with paragraph (2) of subsection (e)
21 of Section 18-213 for the 1996 levy year, constituting an
22 extension for payment of principal and interest on bonds issued
23 by the taxing district without referendum, but not including
24 excluded non-referendum bonds. For park districts (i) that were
25 first subject to this Law in 1991 or 1995 and (ii) whose
26 extension for the 1994 levy year for the payment of principal

1 and interest on bonds issued by the park district without
2 referendum (but not including excluded non-referendum bonds)
3 was less than 51% of the amount for the 1991 levy year
4 constituting an extension for payment of principal and interest
5 on bonds issued by the park district without referendum (but
6 not including excluded non-referendum bonds), "debt service
7 extension base" means an amount equal to that portion of the
8 extension for the 1991 levy year constituting an extension for
9 payment of principal and interest on bonds issued by the park
10 district without referendum (but not including excluded
11 non-referendum bonds). The debt service extension base may be
12 established or increased as provided under Section 18-212.
13 "Excluded non-referendum bonds" means (i) bonds authorized by
14 Public Act 88-503 and issued under Section 20a of the Chicago
15 Park District Act for aquarium and museum projects; (ii) bonds
16 issued under Section 15 of the Local Government Debt Reform
17 Act; or (iii) refunding obligations issued to refund or to
18 continue to refund obligations initially issued pursuant to
19 referendum.

20 "Special purpose extensions" include, but are not limited
21 to, extensions for levies made on an annual basis for
22 unemployment and workers' compensation, self-insurance,
23 contributions to pension plans, and extensions made pursuant to
24 Section 6-601 of the Illinois Highway Code for a road
25 district's permanent road fund whether levied annually or not.
26 The extension for a special service area is not included in the

1 aggregate extension.

2 "Aggregate extension base" means the taxing district's
3 last preceding aggregate extension as adjusted under Sections
4 18-215 through 18-230.

5 "Levy year" has the same meaning as "year" under Section
6 1-155.

7 "New property" means (i) the assessed value, after final
8 board of review or board of appeals action, of new improvements
9 or additions to existing improvements on any parcel of real
10 property that increase the assessed value of that real property
11 during the levy year multiplied by the equalization factor
12 issued by the Department under Section 17-30, (ii) the assessed
13 value, after final board of review or board of appeals action,
14 of real property not exempt from real estate taxation, which
15 real property was exempt from real estate taxation for any
16 portion of the immediately preceding levy year, multiplied by
17 the equalization factor issued by the Department under Section
18 17-30, including the assessed value, upon final stabilization
19 of occupancy after new construction is complete, of any real
20 property located within the boundaries of an otherwise or
21 previously exempt military reservation that is intended for
22 residential use and owned by or leased to a private corporation
23 or other entity, and (iii) in counties that classify in
24 accordance with Section 4 of Article IX of the Illinois
25 Constitution, an incentive property's additional assessed
26 value resulting from a scheduled increase in the level of

1 assessment as applied to the first year final board of review
2 market value. In addition, the county clerk in a county
3 containing a population of 3,000,000 or more shall include in
4 the 1997 recovered tax increment value for any school district,
5 any recovered tax increment value that was applicable to the
6 1995 tax year calculations.

7 "Qualified airport authority" means an airport authority
8 organized under the Airport Authorities Act and located in a
9 county bordering on the State of Wisconsin and having a
10 population in excess of 200,000 and not greater than 500,000.

11 "Recovered tax increment value" means, except as otherwise
12 provided in this paragraph, the amount of the current year's
13 equalized assessed value, in the first year after a
14 municipality terminates the designation of an area as a
15 redevelopment project area previously established under the
16 Tax Increment Allocation Development Act in the Illinois
17 Municipal Code, previously established under the Industrial
18 Jobs Recovery Law in the Illinois Municipal Code, or previously
19 established under the Economic Development Area Tax Increment
20 Allocation Act, of each taxable lot, block, tract, or parcel of
21 real property in the redevelopment project area over and above
22 the initial equalized assessed value of each property in the
23 redevelopment project area. For the taxes which are extended
24 for the 1997 levy year, the recovered tax increment value for a
25 non-home rule taxing district that first became subject to this
26 Law for the 1995 levy year because a majority of its 1994

1 equalized assessed value was in an affected county or counties
2 shall be increased if a municipality terminated the designation
3 of an area in 1993 as a redevelopment project area previously
4 established under the Tax Increment Allocation Development Act
5 in the Illinois Municipal Code, previously established under
6 the Industrial Jobs Recovery Law in the Illinois Municipal
7 Code, or previously established under the Economic Development
8 Area Tax Increment Allocation Act, by an amount equal to the
9 1994 equalized assessed value of each taxable lot, block,
10 tract, or parcel of real property in the redevelopment project
11 area over and above the initial equalized assessed value of
12 each property in the redevelopment project area. In the first
13 year after a municipality removes a taxable lot, block, tract,
14 or parcel of real property from a redevelopment project area
15 established under the Tax Increment Allocation Development Act
16 in the Illinois Municipal Code, the Industrial Jobs Recovery
17 Law in the Illinois Municipal Code, or the Economic Development
18 Area Tax Increment Allocation Act, "recovered tax increment
19 value" means the amount of the current year's equalized
20 assessed value of each taxable lot, block, tract, or parcel of
21 real property removed from the redevelopment project area over
22 and above the initial equalized assessed value of that real
23 property before removal from the redevelopment project area.

24 Except as otherwise provided in this Section, "limiting
25 rate" means a fraction the numerator of which is the last
26 preceding aggregate extension base times an amount equal to one

1 plus the extension limitation defined in this Section and the
2 denominator of which is the current year's equalized assessed
3 value of all real property in the territory under the
4 jurisdiction of the taxing district during the prior levy year.
5 For those taxing districts that reduced their aggregate
6 extension for the last preceding levy year, the highest
7 aggregate extension in any of the last 3 preceding levy years
8 shall be used for the purpose of computing the limiting rate.
9 The denominator shall not include new property or the recovered
10 tax increment value. If a new rate, a rate decrease, or a
11 limiting rate increase has been approved at an election held
12 after March 21, 2006, then (i) the otherwise applicable
13 limiting rate shall be increased by the amount of the new rate
14 or shall be reduced by the amount of the rate decrease, as the
15 case may be, or (ii) in the case of a limiting rate increase,
16 the limiting rate shall be equal to the rate set forth in the
17 proposition approved by the voters for each of the years
18 specified in the proposition, after which the limiting rate of
19 the taxing district shall be calculated as otherwise provided.

20 (Source: P.A. 93-601, eff. 1-1-04; 93-606, eff. 11-18-03;
21 93-612, eff. 11-18-03; 93-689, eff. 7-1-04; 93-690, eff.
22 7-1-04; 93-1049, eff. 11-17-04; 94-974, eff. 6-30-06; 94-976,
23 eff. 6-30-06; 94-1078, eff. 1-9-07; revised 1-11-07.)

24 Section 115. The School Code is amended by changing Section
25 18-8.05 as follows:

1 (105 ILCS 5/18-8.05)

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

5 (A) General Provisions.

6 (1) The provisions of this Section apply to the 1998-1999
7 and subsequent school years. The system of general State
8 financial aid provided for in this Section is designed to
9 assure that, through a combination of State financial aid and
10 required local resources, the financial support provided each
11 pupil in Average Daily Attendance equals or exceeds a
12 prescribed per pupil Foundation Level. This formula approach
13 imputes a level of per pupil Available Local Resources and
14 provides for the basis to calculate a per pupil level of
15 general State financial aid that, when added to Available Local
16 Resources, equals or exceeds the Foundation Level. The amount
17 of per pupil general State financial aid for school districts,
18 in general, varies in inverse relation to Available Local
19 Resources. Per pupil amounts are based upon each school
20 district's Average Daily Attendance as that term is defined in
21 this Section.

22 (2) In addition to general State financial aid, school
23 districts with specified levels or concentrations of pupils
24 from low income households are eligible to receive supplemental

1 general State financial aid grants as provided pursuant to
2 subsection (H). The supplemental State aid grants provided for
3 school districts under subsection (H) shall be appropriated for
4 distribution to school districts as part of the same line item
5 in which the general State financial aid of school districts is
6 appropriated under this Section.

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

10 (a) Any school district which fails for any given
11 school year to maintain school as required by law, or to
12 maintain a recognized school is not eligible to file for
13 such school year any claim upon the Common School Fund. In
14 case of nonrecognition of one or more attendance centers in
15 a school district otherwise operating recognized schools,
16 the claim of the district shall be reduced in the
17 proportion which the Average Daily Attendance in the
18 attendance center or centers bear to the Average Daily
19 Attendance in the school district. A "recognized school"
20 means any public school which meets the standards as
21 established for recognition by the State Board of
22 Education. A school district or attendance center not
23 having recognition status at the end of a school term is
24 entitled to receive State aid payments due upon a legal
25 claim which was filed while it was recognized.

26 (b) School district claims filed under this Section are

1 subject to Sections 18-9, 18-10, and 18-12, except as
2 otherwise provided in this Section.

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

8 (d) (Blank).

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

13 School districts are not required to exert a minimum
14 Operating Tax Rate in order to qualify for assistance under
15 this Section.

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

18 (a) "Average Daily Attendance": A count of pupil
19 attendance in school, averaged as provided for in
20 subsection (C) and utilized in deriving per pupil financial
21 support levels.

22 (b) "Available Local Resources": A computation of
23 local financial support, calculated on the basis of Average
24 Daily Attendance and derived as provided pursuant to
25 subsection (D).

26 (c) "Corporate Personal Property Replacement Taxes":

1 Funds paid to local school districts pursuant to "An Act in
2 relation to the abolition of ad valorem personal property
3 tax and the replacement of revenues lost thereby, and
4 amending and repealing certain Acts and parts of Acts in
5 connection therewith", certified August 14, 1979, as
6 amended (Public Act 81-1st S.S.-1).

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

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

13 (6) Notwithstanding any provision of the Local Option
14 School District Income Tax Act, the adoption or failure to
15 adopt a local income tax for schools and any disbursement of
16 funds or abatement in the extension of real property taxes
17 resulting from the adoption and imposition of a local income
18 tax for schools by one or more school districts under the Local
19 Option School District Income Tax Act shall not affect the
20 computation or distribution of State aid for any school
21 district, and all computations of State aid and all other
22 distributions of State funds to school districts shall proceed
23 without regard to changes in school funding provided in the
24 Local Option School District Income Tax Act.

25 (B) Foundation Level.

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

11 (2) For the 1998-1999 school year, the Foundation Level of
12 support is \$4,225. For the 1999-2000 school year, the
13 Foundation Level of support is \$4,325. For the 2000-2001 school
14 year, the Foundation Level of support is \$4,425. For the
15 2001-2002 school year and 2002-2003 school year, the Foundation
16 Level of support is \$4,560. For the 2003-2004 school year, the
17 Foundation Level of support is \$4,810. For the 2004-2005 school
18 year, the Foundation Level of support is \$4,964. For the
19 2005-2006 school year, the Foundation Level of support is
20 \$5,164.

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

25 (C) Average Daily Attendance.

1 (1) For purposes of calculating general State aid pursuant
2 to subsection (E), an Average Daily Attendance figure shall be
3 utilized. The Average Daily Attendance figure for formula
4 calculation purposes shall be the monthly average of the actual
5 number of pupils in attendance of each school district, as
6 further averaged for the best 3 months of pupil attendance for
7 each school district. In compiling the figures for the number
8 of pupils in attendance, school districts and the State Board
9 of Education shall, for purposes of general State aid funding,
10 conform attendance figures to the requirements of subsection
11 (F).

12 (2) The Average Daily Attendance figures utilized in
13 subsection (E) 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 or the average of the
16 attendance data for the 3 preceding school years, whichever is
17 greater. The Average Daily Attendance figures utilized in
18 subsection (H) shall be the requisite attendance data for the
19 school year immediately preceding the school year for which
20 general State aid is being calculated.

21 (D) Available Local Resources.

22 (1) For purposes of calculating general State aid pursuant
23 to subsection (E), a representation of Available Local
24 Resources per pupil, as that term is defined and determined in
25 this subsection, shall be utilized. Available Local Resources

1 per pupil shall include a calculated dollar amount representing
2 local school district revenues from local property taxes and
3 from Corporate Personal Property Replacement Taxes, expressed
4 on the basis of pupils in Average Daily Attendance. Calculation
5 of Available Local Resources shall exclude any tax amnesty
6 funds received as a result of Public Act 93-26.

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

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

1 For partial elementary unit districts created pursuant to
2 Article 11E of this Code, local property tax revenues per pupil
3 shall be calculated as the product of the equalized assessed
4 valuation for property within the elementary and high school
5 classification of the partial elementary unit district
6 multiplied by 2.06% and divided by the Average Daily Attendance
7 figure for grades kindergarten through 8, plus the product of
8 the equalized assessed valuation for property within the high
9 school only classification of the partial elementary unit
10 district multiplied by 0.94% and divided by the Average Daily
11 Attendance figure for grades 9 through 12.

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

22 (E) Computation of General State Aid.

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

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

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

23 (4) For any school district for which Available Local
24 Resources per pupil equals or exceeds the product of 1.75 times
25 the Foundation Level, the general State aid for the school
26 district shall be calculated as the product of \$218 multiplied

1 by the Average Daily Attendance of the school district.

2 (5) The amount of general State aid allocated to a school
3 district for the 1999-2000 school year meeting the requirements
4 set forth in paragraph (4) of subsection (G) shall be increased
5 by an amount equal to the general State aid that would have
6 been received by the district for the 1998-1999 school year by
7 utilizing the Extension Limitation Equalized Assessed
8 Valuation as calculated in paragraph (4) of subsection (G) less
9 the general State aid allotted for the 1998-1999 school year.
10 This amount shall be deemed a one time increase, and shall not
11 affect any future general State aid allocations.

12 (F) Compilation of Average Daily Attendance.

13 (1) Each school district shall, by July 1 of each year,
14 submit to the State Board of Education, on forms prescribed by
15 the State Board of Education, attendance figures for the school
16 year that began in the preceding calendar year. The attendance
17 information so transmitted shall identify the average daily
18 attendance figures for each month of the school year. Beginning
19 with the general State aid claim form for the 2002-2003 school
20 year, districts shall calculate Average Daily Attendance as
21 provided in subdivisions (a), (b), and (c) of this paragraph
22 (1).

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

1 to the month of May.

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

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

18 Except as otherwise provided in this Section, days of
19 attendance by pupils shall be counted only for sessions of not
20 less than 5 clock hours of school work per day under direct
21 supervision of: (i) teachers, or (ii) non-teaching personnel or
22 volunteer personnel when engaging in non-teaching duties and
23 supervising in those instances specified in subsection (a) of
24 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
25 of legal school age and in kindergarten and grades 1 through
26 12.

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

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

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

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

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

25 (d) A session of 3 or more clock hours may be counted
26 as a day of attendance (1) when the remainder of the school

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

1 development activities, or parent-teacher conferences may
2 be scheduled separately for different grade levels and
3 different attendance centers of the district.

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

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

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

22 (h) A recognized kindergarten which provides for only
23 1/2 day of attendance by each pupil shall not have more
24 than 1/2 day of attendance counted in any one day. However,
25 kindergartens may count 2 1/2 days of attendance in any 5
26 consecutive school days. When a pupil attends such a

1 kindergarten for 2 half days on any one school day, the
2 pupil shall have the following day as a day absent from
3 school, unless the school district obtains permission in
4 writing from the State Superintendent of Education.
5 Attendance at kindergartens which provide for a full day of
6 attendance by each pupil shall be counted the same as
7 attendance by first grade pupils. Only the first year of
8 attendance in one kindergarten shall be counted, except in
9 case of children who entered the kindergarten in their
10 fifth year whose educational development requires a second
11 year of kindergarten as determined under the rules and
12 regulations of the State Board of Education.

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

24 (G) Equalized Assessed Valuation Data.

25 (1) For purposes of the calculation of Available Local

1 Resources required pursuant to subsection (D), the State Board
2 of Education shall secure from the Department of Revenue the
3 value as equalized or assessed by the Department of Revenue of
4 all taxable property of every school district, together with
5 (i) the applicable tax rate used in extending taxes for the
6 funds of the district as of September 30 of the previous year
7 and (ii) the limiting rate for all school districts subject to
8 property tax extension limitations as imposed under the
9 Property Tax Extension Limitation Law.

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

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

23 This equalized assessed valuation, as adjusted further by
24 the requirements of this subsection, shall be utilized in the
25 calculation of Available Local Resources.

26 (2) The equalized assessed valuation in paragraph (1) shall

1 be adjusted, as applicable, in the following manner:

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

25 (b) The real property equalized assessed valuation for
26 a school district shall be adjusted by subtracting from the

1 real property value as equalized or assessed by the
2 Department of Revenue for the district an amount computed
3 by dividing the amount of any abatement of taxes under
4 Section 18-170 of the Property Tax Code by 3.00% for a
5 district maintaining grades kindergarten through 12, by
6 2.30% for a district maintaining grades kindergarten
7 through 8, or by 1.05% for a district maintaining grades 9
8 through 12 and adjusted by an amount computed by dividing
9 the amount of any abatement of taxes under subsection (a)
10 of Section 18-165 of the Property Tax Code by the same
11 percentage rates for district type as specified in this
12 subparagraph (b).

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

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

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

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

25 "Preceding Tax Year": The property tax levy year
26 immediately preceding the Base Tax Year.

1 "Base Tax Year's Tax Extension": The product of the
2 equalized assessed valuation utilized by the County Clerk
3 in the Base Tax Year multiplied by the limiting rate as
4 calculated by the County Clerk and defined in the Property
5 Tax Extension Limitation Law.

6 "Preceding Tax Year's Tax Extension": The product of
7 the equalized assessed valuation utilized by the County
8 Clerk in the Preceding Tax Year multiplied by the Operating
9 Tax Rate as defined in subsection (A).

10 "Extension Limitation Ratio": A numerical ratio,
11 certified by the County Clerk, in which the numerator is
12 the Base Tax Year's Tax Extension and the denominator is
13 the Preceding Tax Year's Tax Extension.

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

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

1 district as calculated by the State Board of Education shall be
2 equal to the product of the Equalized Assessed Valuation last
3 used in the calculation of general State aid and the district's
4 Extension Limitation Ratio. If the Extension Limitation
5 Equalized Assessed Valuation of a school district as calculated
6 under this subsection (G)(3) is less than the district's
7 equalized assessed valuation as calculated pursuant to
8 subsections (G)(1) and (G)(2), then for purposes of calculating
9 the district's general State aid for the Budget Year pursuant
10 to subsection (E), that Extension Limitation Equalized
11 Assessed Valuation shall be utilized to calculate the
12 district's Available Local Resources under subsection (D).

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

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

1 the district's Extension Limitation Ratio. If the Extension
2 Limitation Equalized Assessed Valuation of the school district
3 as calculated under this paragraph (4) is less than the
4 district's equalized assessed valuation utilized in
5 calculating the district's 1998-1999 general State aid
6 allocation, then for purposes of calculating the district's
7 general State aid pursuant to paragraph (5) of subsection (E),
8 that Extension Limitation Equalized Assessed Valuation shall
9 be utilized to calculate the district's Available Local
10 Resources.

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

23 (H) Supplemental General State Aid.

24 (1) In addition to the general State aid a school district
25 is allotted pursuant to subsection (E), qualifying school

1 districts shall receive a grant, paid in conjunction with a
2 district's payments of general State aid, for supplemental
3 general State aid based upon the concentration level of
4 children from low-income households within the school
5 district. Supplemental State aid grants provided for school
6 districts under this subsection shall be appropriated for
7 distribution to school districts as part of the same line item
8 in which the general State financial aid of school districts is
9 appropriated under this Section. If the appropriation in any
10 fiscal year for general State aid and supplemental general
11 State aid is insufficient to pay the amounts required under the
12 general State aid and supplemental general State aid
13 calculations, then the State Board of Education shall ensure
14 that each school district receives the full amount due for
15 general State aid and the remainder of the appropriation shall
16 be used for supplemental general State aid, which the State
17 Board of Education shall calculate and pay to eligible
18 districts on a prorated basis.

19 (1.5) This paragraph (1.5) applies only to those school
20 years preceding the 2003-2004 school year. For purposes of this
21 subsection (H), the term "Low-Income Concentration Level"
22 shall be the low-income eligible pupil count from the most
23 recently available federal census divided by the Average Daily
24 Attendance of the school district. If, however, (i) the
25 percentage decrease from the 2 most recent federal censuses in
26 the low-income eligible pupil count of a high school district

1 with fewer than 400 students exceeds by 75% or more the
2 percentage change in the total low-income eligible pupil count
3 of contiguous elementary school districts, whose boundaries
4 are coterminous with the high school district, or (ii) a high
5 school district within 2 counties and serving 5 elementary
6 school districts, whose boundaries are coterminous with the
7 high school district, has a percentage decrease from the 2 most
8 recent federal censuses in the low-income eligible pupil count
9 and there is a percentage increase in the total low-income
10 eligible pupil count of a majority of the elementary school
11 districts in excess of 50% from the 2 most recent federal
12 censuses, then the high school district's low-income eligible
13 pupil count from the earlier federal census shall be the number
14 used as the low-income eligible pupil count for the high school
15 district, for purposes of this subsection (H). The changes made
16 to this paragraph (1) by Public Act 92-28 shall apply to
17 supplemental general State aid grants for school years
18 preceding the 2003-2004 school year that are paid in fiscal
19 year 1999 or thereafter and to any State aid payments made in
20 fiscal year 1994 through fiscal year 1998 pursuant to
21 subsection 1(n) of Section 18-8 of this Code (which was
22 repealed on July 1, 1998), and any high school district that is
23 affected by Public Act 92-28 is entitled to a recomputation of
24 its supplemental general State aid grant or State aid paid in
25 any of those fiscal years. This recomputation shall not be
26 affected by any other funding.

1 (1.10) This paragraph (1.10) applies to the 2003-2004
2 school year and each school year thereafter. For purposes of
3 this subsection (H), the term "Low-Income Concentration Level"
4 shall, for each fiscal year, be the low-income eligible pupil
5 count as of July 1 of the immediately preceding fiscal year (as
6 determined by the Department of Human Services based on the
7 number of pupils who are eligible for at least one of the
8 following low income programs: Medicaid, KidCare, TANF, or Food
9 Stamps, excluding pupils who are eligible for services provided
10 by the Department of Children and Family Services, averaged
11 over the 2 immediately preceding fiscal years for fiscal year
12 2004 and over the 3 immediately preceding fiscal years for each
13 fiscal year thereafter) divided by the Average Daily Attendance
14 of the school district.

15 (2) Supplemental general State aid pursuant to this
16 subsection (H) shall be provided as follows for the 1998-1999,
17 1999-2000, and 2000-2001 school years only:

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

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

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

1 Concentration Level of at least 50% and less than 60%, the
2 grant for the 1998-99 school year shall be \$1,500
3 multiplied by the low income eligible pupil count.

4 (d) For any school district with a Low Income
5 Concentration Level of 60% or more, the grant for the
6 1998-99 school year shall be \$1,900 multiplied by the low
7 income eligible pupil count.

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

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

16 (2.5) Supplemental general State aid pursuant to this
17 subsection (H) shall be provided as follows for the 2002-2003
18 school year:

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

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

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

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

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

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

17 (2.10) Except as otherwise provided, supplemental general
18 State aid pursuant to this subsection (H) shall be provided as
19 follows for the 2003-2004 school year and each school year
20 thereafter:

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

25 (b) For any school district with a Low Income
26 Concentration Level greater than 15%, the grant for each

1 school year shall be \$294.25 added to the product of \$2,700
2 and the square of the Low Income Concentration Level, all
3 multiplied by the low income eligible pupil count.

4 For the 2003-2004 school year, 2004-2005 school year,
5 2005-2006 school year, and 2006-2007 school year only, the
6 grant shall be no less than the grant for the 2002-2003 school
7 year. For the 2007-2008 school year only, the grant shall be no
8 less than the grant for the 2002-2003 school year multiplied by
9 0.66. For the 2008-2009 school year only, the grant shall be no
10 less than the grant for the 2002-2003 school year multiplied by
11 0.33. Notwithstanding the provisions of this paragraph to the
12 contrary, if for any school year supplemental general State aid
13 grants are prorated as provided in paragraph (1) of this
14 subsection (H), then the grants under this paragraph shall be
15 prorated.

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

1 received during the 2002-2003 school year. For the 2005-2006
2 school year only, the grant shall be no greater than the grant
3 received during the 2002-2003 school year added to the product
4 of 0.75 multiplied by the difference between the grant amount
5 calculated under subsection (a) or (b) of this paragraph
6 (2.10), whichever is applicable, and the grant received during
7 the 2002-2003 school year.

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

18 (4) School districts with an Average Daily Attendance of
19 50,000 or more that qualify for supplemental general State aid
20 pursuant to this subsection shall be required to distribute
21 from funds available pursuant to this Section, no less than
22 \$261,000,000 in accordance with the following requirements:

23 (a) The required amounts shall be distributed to the
24 attendance centers within the district in proportion to the
25 number of pupils enrolled at each attendance center who are
26 eligible to receive free or reduced-price lunches or

1 breakfasts under the federal Child Nutrition Act of 1966
2 and under the National School Lunch Act during the
3 immediately preceding school year.

4 (b) The distribution of these portions of supplemental
5 and general State aid among attendance centers according to
6 these requirements shall not be compensated for or
7 contravened by adjustments of the total of other funds
8 appropriated to any attendance centers, and the Board of
9 Education shall utilize funding from one or several sources
10 in order to fully implement this provision annually prior
11 to the opening of school.

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

20 (d) Any funds made available under this subsection that
21 by reason of the provisions of this subsection are not
22 required to be allocated and provided to attendance centers
23 may be used and appropriated by the board of the district
24 for any lawful school purpose.

25 (e) Funds received by an attendance center pursuant to
26 this subsection shall be used by the attendance center at

1 the discretion of the principal and local school council
2 for programs to improve educational opportunities at
3 qualifying schools through the following programs and
4 services: early childhood education, reduced class size or
5 improved adult to student classroom ratio, enrichment
6 programs, remedial assistance, attendance improvement, and
7 other educationally beneficial expenditures which
8 supplement the regular and basic programs as determined by
9 the State Board of Education. Funds provided shall not be
10 expended for any political or lobbying purposes as defined
11 by board rule.

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

1 Board of Education.

2 Upon notification by the State Board of Education that
3 the district has not submitted a plan prior to July 15 or a
4 modified plan within the time period specified herein, the
5 State aid funds affected by that plan or modified plan
6 shall be withheld by the State Board of Education until a
7 plan or modified plan is submitted.

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

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

1 receipt of that notification inform the State
2 Superintendent of Education of the remedial or corrective
3 action to be taken, whether by amendment of the current
4 plan, if feasible, or by adjustment in the plan for the
5 following year. Failure to provide the expenditure report
6 or the notification of remedial or corrective action in a
7 timely manner shall result in a withholding of the affected
8 funds.

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

15 (I) (Blank).

16 (J) Supplementary Grants in Aid.

17 (1) Notwithstanding any other provisions of this Section,
18 the amount of the aggregate general State aid in combination
19 with supplemental general State aid under this Section for
20 which each school district is eligible shall be no less than
21 the amount of the aggregate general State aid entitlement that
22 was received by the district under Section 18-8 (exclusive of
23 amounts received under subsections 5(p) and 5(p-5) of that
24 Section) for the 1997-98 school year, pursuant to the

1 provisions of that Section as it was then in effect. If a
2 school district qualifies to receive a supplementary payment
3 made under this subsection (J), the amount of the aggregate
4 general State aid in combination with supplemental general
5 State aid under this Section which that district is eligible to
6 receive for each school year shall be no less than the amount
7 of the aggregate general State aid entitlement that was
8 received by the district under Section 18-8 (exclusive of
9 amounts received under subsections 5(p) and 5(p-5) of that
10 Section) for the 1997-1998 school year, pursuant to the
11 provisions of that Section as it was then in effect.

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

23 (3) (Blank).

24 (K) Grants to Laboratory and Alternative Schools.

25 In calculating the amount to be paid to the governing board

1 of a public university that operates a laboratory school under
2 this Section or to any alternative school that is operated by a
3 regional superintendent of schools, the State Board of
4 Education shall require by rule such reporting requirements as
5 it deems necessary.

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

18 As used in this Section, "alternative school" means a
19 public school which is created and operated by a Regional
20 Superintendent of Schools and approved by the State Board of
21 Education. Such alternative schools may offer courses of
22 instruction for which credit is given in regular school
23 programs, courses to prepare students for the high school
24 equivalency testing program or vocational and occupational
25 training. A regional superintendent of schools may contract
26 with a school district or a public community college district

1 to operate an alternative school. An alternative school serving
2 more than one educational service region may be established by
3 the regional superintendents of schools of the affected
4 educational service regions. An alternative school serving
5 more than one educational service region may be operated under
6 such terms as the regional superintendents of schools of those
7 educational service regions may agree.

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

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

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

1 remainder of general State school aid for any such district
2 shall be paid in accordance with Article 34A when that Article
3 provides for a disposition other than that provided by this
4 Article.

5 (2) (Blank).

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

8 (M) Education Funding Advisory Board.

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

1 by lots drawn at the first meeting of the Board that is held
2 after all 5 members are appointed, shall determine 2 of their
3 number to serve for terms that commence on the date of their
4 respective appointments and expire on the third Monday of
5 January, 2001, and 2 of their number to serve for terms that
6 commence on the date of their respective appointments and
7 expire on the third Monday of January, 2000. All members
8 appointed to serve on the Board shall serve until their
9 respective successors are appointed and confirmed. Vacancies
10 shall be filled in the same manner as original appointments. If
11 a vacancy in membership occurs at a time when the Senate is not
12 in session, the Governor shall make a temporary appointment
13 until the next meeting of the Senate, when he or she shall
14 appoint, by and with the advice and consent of the Senate, a
15 person to fill that membership for the unexpired term. If the
16 Senate is not in session when the initial appointments are
17 made, those appointments shall be made as in the case of
18 vacancies.

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

1 The State Board of Education shall provide such staff
2 assistance to the Education Funding Advisory Board as is
3 reasonably required for the proper performance by the Board of
4 its responsibilities.

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

19 (N) (Blank).

20 (O) References.

21 (1) References in other laws to the various subdivisions of
22 Section 18-8 as that Section existed before its repeal and
23 replacement by this Section 18-8.05 shall be deemed to refer to
24 the corresponding provisions of this Section 18-8.05, to the

1 extent that those references remain applicable.

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

5 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
6 changes to this Section. Under Section 6 of the Statute on
7 Statutes there is an irreconcilable conflict between Public Act
8 93-808 and Public Act 93-838. Public Act 93-838, being the last
9 acted upon, is controlling. The text of Public Act 93-838 is
10 the law regardless of the text of Public Act 93-808.

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

15 Section 999. Effective date. This Act takes effect upon
16 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 New Act

4 30 ILCS 105/5.675 new

5 30 ILCS 105/5.676 new

6 35 ILCS 5/512 from Ch. 120, par. 5-512

7 35 ILCS 200/18-45

8 35 ILCS 200/18-182 new

9 35 ILCS 200/18-185

10 105 ILCS 5/18-8.05