SB1750 Engrossed

1 AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by changing
Section 18-185 as follows:

6 (35 ILCS 200/18-185)

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

10 "Consumer Price Index" means the Consumer Price Index for 11 All Urban Consumers for all items published by the United 12 States Department of Labor.

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

17 "Affected county" means a county of 3,000,000 or more 18 inhabitants or a county contiguous to a county of 3,000,000 or 19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section 21 1-150, except as otherwise provided in this Section. For the 22 1991 through 1994 levy years only, "taxing district" includes 23 only each non-home rule taxing district having the majority of SB1750 Engrossed - 2 - LRB096 08969 HLH 19107 b

its 1990 equalized assessed value within any county or counties 1 2 contiguous to a county with 3,000,000 or more inhabitants. Beginning with the 1995 levy year, "taxing district" includes 3 only each non-home rule taxing district subject to this Law 4 5 before the 1995 levy year and each non-home rule taxing 6 district not subject to this Law before the 1995 levy year having the majority of its 1994 equalized assessed value in an 7 8 affected county or counties. Beginning with the levy year in 9 which this Law becomes applicable to a taxing district as provided in Section 18-213, "taxing district" also includes 10 11 those taxing districts made subject to this Law as provided in 12 Section 18-213.

13 "Aggregate extension" for taxing districts to which this Law applied before the 1995 levy year means the annual 14 15 corporate extension for the taxing district and those special 16 purpose extensions that are made annually for the taxing 17 district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general 18 obligation bonds that were approved by referendum; (b) made for 19 20 any taxing district to pay interest or principal on general obligation bonds issued before October 1, 1991; (c) made for 21 22 any taxing district to pay interest or principal on bonds 23 issued to refund or continue to refund those bonds issued before October 1, 1991; (d) made for any taxing district to pay 24 25 interest or principal on bonds issued to refund or continue to refund bonds issued after October 1, 1991 that were approved by 26

SB1750 Engrossed - 3 - LRB096 08969 HLH 19107 b

referendum; (e) made for any taxing district to pay interest or 1 2 principal on revenue bonds issued before October 1, 1991 for 3 payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a 4 5 tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of 6 7 local government finds that all other sources for payment are 8 insufficient to make those payments; (f) made for payments 9 under a building commission lease when the lease payments are 10 for the retirement of bonds issued by the commission before 11 October 1, 1991, to pay for the building project; (g) made for 12 payments due under installment contracts entered into before 13 October 1, 1991; (h) made for payments of principal and bonds issued under the Metropolitan Water 14 interest on Reclamation District Act to finance construction projects 15 initiated before October 1, 1991; (i) made for payments of 16 17 principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to 18 exceed the debt service extension base less the amount in items 19 20 (b), (c), (e), and (h) of this definition for non-referendum 21 obligations, except obligations initially issued pursuant to 22 referendum; (j) made for payments of principal and interest on 23 bonds issued under Section 15 of the Local Government Debt Reform Act; (k) made by a school district that participates in 24 25 the Special Education District of Lake County, created by 26 special education joint agreement under Section 10-22.31 of the SB1750 Engrossed - 4 - LRB096 08969 HLH 19107 b

School Code, for payment of the school district's share of the 1 2 amounts required to be contributed by the Special Education 3 District of Lake County to the Illinois Municipal Retirement Fund under Article 7 of the Illinois Pension Code; the amount 4 5 of any extension under this item (k) shall be certified by the school district to the county clerk; (1) made to fund expenses 6 7 of providing joint recreational programs for the handicapped under Section 5-8 of the Park District Code or Section 11-95-14 8 9 of the Illinois Municipal Code; (m) made for temporary 10 relocation loan repayment purposes pursuant to Sections 2-3.77 11 and 17-2.2d of the School Code; (n) made for payment of 12 principal and interest on any bonds issued under the authority 13 of Section 17-2.2d of the School Code; and (o) made for contributions to a firefighter's pension fund created under 14 15 Article 4 of the Illinois Pension Code, to the extent of the 16 amount certified under item (5) of Section 4-134 of the 17 Illinois Pension Code; and (p) made for community mental health purposes as provided in the Community Mental Health Act. 18

"Aggregate extension" for the taxing districts to which 19 20 this Law did not apply before the 1995 levy year (except taxing districts subject to this Law in accordance with Section 21 22 18-213) means the annual corporate extension for the taxing 23 district and those special purpose extensions that are made annually for the taxing district, excluding special purpose 24 25 extensions: (a) made for the taxing district to pay interest or 26 principal on general obligation bonds that were approved by SB1750 Engrossed - 5 - LRB096 08969 HLH 19107 b

referendum; (b) made for any taxing district to pay interest or 1 2 principal on general obligation bonds issued before March 1, 1995; (c) made for any taxing district to pay interest or 3 principal on bonds issued to refund or continue to refund those 4 5 bonds issued before March 1, 1995; (d) made for any taxing 6 district to pay interest or principal on bonds issued to refund 7 or continue to refund bonds issued after March 1, 1995 that 8 were approved by referendum; (e) made for any taxing district 9 to pay interest or principal on revenue bonds issued before 10 March 1, 1995 for payment of which a property tax levy or the 11 full faith and credit of the unit of local government is 12 pledged; however, a tax for the payment of interest or 13 principal on those bonds shall be made only after the governing 14 body of the unit of local government finds that all other 15 sources for payment are insufficient to make those payments; 16 (f) made for payments under a building commission lease when 17 the lease payments are for the retirement of bonds issued by the commission before March 1, 1995 to pay for the building 18 project; (g) made for payments due under installment contracts 19 20 entered into before March 1, 1995; (h) made for payments of principal and interest on bonds issued under the Metropolitan 21 22 Water Reclamation District Act to finance construction 23 projects initiated before October 1, 1991; (h-4) made for 24 stormwater management purposes by the Metropolitan Water 25 Reclamation District of Greater Chicago under Section 12 of the 26 Metropolitan Water Reclamation District Act; (i) made for

payments of principal and interest on limited bonds, as defined 1 2 in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the 3 amount in items (b), (c), and (e) of this definition for 4 5 non-referendum obligations, except obligations initially issued pursuant to referendum and bonds described in subsection 6 7 (h) of this definition; (j) made for payments of principal and interest on bonds issued under Section 15 of the Local 8 9 Government Debt Reform Act; (k) made for payments of principal 10 and interest on bonds authorized by Public Act 88-503 and 11 issued under Section 20a of the Chicago Park District Act for 12 aquarium or museum projects; (1) made for payments of principal 13 and interest on bonds authorized by Public Act 87-1191 or 14 93-601 and (i) issued pursuant to Section 21.2 of the Cook County Forest Preserve District Act, (ii) issued under Section 15 16 42 of the Cook County Forest Preserve District Act for 17 zoological park projects, or (iii) issued under Section 44.1 of the Cook County Forest Preserve District Act for botanical 18 19 gardens projects; (m) made pursuant to Section 34-53.5 of the 20 School Code, whether levied annually or not; (n) made to fund expenses of providing joint recreational programs for the 21 22 handicapped under Section 5-8 of the Park District Code or 23 Section 11-95-14 of the Illinois Municipal Code; (o) made by the Chicago Park District for recreational programs for the 24 25 handicapped under subsection (c) of Section 7.06 of the Chicago 26 Park District Act; (p) made for contributions to а firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; and (q) made by Ford Heights School District 169 under Section 17-9.02 of the School Code; and (r) made for community mental health purposes as provided in the Community Mental Health Act.

7 "Aggregate extension" for all taxing districts to which 8 this Law applies in accordance with Section 18-213, except for 9 those taxing districts subject to paragraph (2) of subsection 10 (e) of Section 18-213, means the annual corporate extension for 11 the taxing district and those special purpose extensions that 12 are made annually for the taxing district, excluding special 13 purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were 14 15 approved by referendum; (b) made for any taxing district to pay 16 interest or principal on general obligation bonds issued before 17 the date on which the referendum making this Law applicable to the taxing district is held; (c) made for any taxing district 18 to pay interest or principal on bonds issued to refund or 19 20 continue to refund those bonds issued before the date on which the referendum making this Law applicable to the taxing 21 22 district is held; (d) made for any taxing district to pay 23 interest or principal on bonds issued to refund or continue to refund bonds issued after the date on which the referendum 24 making this Law applicable to the taxing district is held if 25 26 the bonds were approved by referendum after the date on which SB1750 Engrossed - 8 - LRB096 08969 HLH 19107 b

the referendum making this Law applicable to the taxing 1 district is held; (e) made for any taxing district to pay 2 3 interest or principal on revenue bonds issued before the date on which the referendum making this Law applicable to the 4 5 taxing district is held for payment of which a property tax levy or the full faith and credit of the unit of local 6 government is pledged; however, a tax for the payment of 7 8 interest or principal on those bonds shall be made only after 9 the governing body of the unit of local government finds that 10 all other sources for payment are insufficient to make those 11 payments; (f) made for payments under a building commission 12 lease when the lease payments are for the retirement of bonds 13 issued by the commission before the date on which the 14 referendum making this Law applicable to the taxing district is 15 held to pay for the building project; (g) made for payments due 16 under installment contracts entered into before the date on 17 which the referendum making this Law applicable to the taxing district is held; (h) made for payments of principal and 18 interest on limited bonds, as defined in Section 3 of the Local 19 20 Government Debt Reform Act, in an amount not to exceed the debt 21 service extension base less the amount in items (b), (c), and 22 (e) of this definition for non-referendum obligations, except 23 obligations initially issued pursuant to referendum; (i) made 24 for payments of principal and interest on bonds issued under 25 Section 15 of the Local Government Debt Reform Act; (j) made 26 for a qualified airport authority to pay interest or principal SB1750 Engrossed - 9 - LRB096 08969 HLH 19107 b

on general obligation bonds issued for the purpose of paying 1 2 obligations due under, or financing airport facilities required to be acquired, constructed, installed or equipped 3 pursuant to, contracts entered into before March 1, 1996 (but 4 5 not including any amendments to such a contract taking effect on or after that date); (k) made to fund expenses of providing 6 joint recreational programs for the handicapped under Section 7 5-8 of the Park District Code or Section 11-95-14 of the 8 9 Illinois Municipal Code; and (1) made for contributions to a 10 firefighter's pension fund created under Article 4 of the 11 Illinois Pension Code, to the extent of the amount certified 12 under item (5) of Section 4-134 of the Illinois Pension Code; 13 and (m) made for community mental health purposes as provided 14 in the Community Mental Health Act.

"Aggregate extension" for all taxing districts to which this Law applies in accordance with paragraph (2) of subsection (e) of Section 18-213 means the annual corporate extension for the taxing district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were

22 approved by referendum; (b) made for any taxing district to pay 23 interest or principal on general obligation bonds issued before 24 the effective date of this amendatory Act of 1997; (c) made for 25 any taxing district to pay interest or principal on bonds 26 issued to refund or continue to refund those bonds issued

before the effective date of this amendatory Act of 1997; (d) 1 made for any taxing district to pay interest or principal on 2 bonds issued to refund or continue to refund bonds issued after 3 the effective date of this amendatory Act of 1997 if the bonds 4 5 were approved by referendum after the effective date of this 6 amendatory Act of 1997; (e) made for any taxing district to pay 7 interest or principal on revenue bonds issued before the 8 effective date of this amendatory Act of 1997 for payment of 9 which a property tax levy or the full faith and credit of the 10 unit of local government is pledged; however, a tax for the 11 payment of interest or principal on those bonds shall be made 12 only after the governing body of the unit of local government 13 finds that all other sources for payment are insufficient to 14 make those payments; (f) made for payments under a building 15 commission lease when the lease payments are for the retirement 16 of bonds issued by the commission before the effective date of 17 this amendatory Act of 1997 to pay for the building project; (q) made for payments due under installment contracts entered 18 19 into before the effective date of this amendatory Act of 1997; 20 (h) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt 21 Reform Act, in an amount not to exceed the debt service 22 23 extension base less the amount in items (b), (c), and (e) of non-referendum obligations, 24 this definition for except 25 obligations initially issued pursuant to referendum; (i) made 26 for payments of principal and interest on bonds issued under SB1750 Engrossed - 11 - LRB096 08969 HLH 19107 b

Section 15 of the Local Government Debt Reform Act; (j) made 1 2 for a qualified airport authority to pay interest or principal on general obligation bonds issued for the purpose of paying 3 obligations due under, or financing airport facilities 4 5 required to be acquired, constructed, installed or equipped pursuant to, contracts entered into before March 1, 1996 (but 6 7 not including any amendments to such a contract taking effect 8 on or after that date); (k) made to fund expenses of providing 9 joint recreational programs for the handicapped under Section 10 5-8 of the Park District Code or Section 11-95-14 of the 11 Illinois Municipal Code; and (1) made for contributions to a 12 firefighter's pension fund created under Article 4 of the 13 Illinois Pension Code, to the extent of the amount certified 14 under item (5) of Section 4-134 of the Illinois Pension Code; 15 and (m) made for community mental health purposes as provided 16 in the Community Mental Health Act.

17 "Debt service extension base" means an amount equal to that portion of the extension for a taxing district for the 1994 18 19 levy year, or for those taxing districts subject to this Law in 20 accordance with Section 18-213, except for those subject to paragraph (2) of subsection (e) of Section 18-213, for the levy 21 22 year in which the referendum making this Law applicable to the 23 taxing district is held, or for those taxing districts subject to this Law in accordance with paragraph (2) of subsection (e) 24 25 of Section 18-213 for the 1996 levy year, constituting an 26 extension for payment of principal and interest on bonds issued

by the taxing district without referendum, but not including 1 2 excluded non-referendum bonds. For park districts (i) that were first subject to this Law in 1991 or 1995 and (ii) whose 3 extension for the 1994 levy year for the payment of principal 4 5 and interest on bonds issued by the park district without referendum (but not including excluded non-referendum bonds) 6 7 was less than 51% of the amount for the 1991 levy year 8 constituting an extension for payment of principal and interest 9 on bonds issued by the park district without referendum (but 10 not including excluded non-referendum bonds), "debt service 11 extension base" means an amount equal to that portion of the 12 extension for the 1991 levy year constituting an extension for payment of principal and interest on bonds issued by the park 13 district without referendum 14 (but not including excluded non-referendum bonds). The debt service extension base may be 15 16 established or increased as provided under Section 18-212. 17 "Excluded non-referendum bonds" means (i) bonds authorized by Public Act 88-503 and issued under Section 20a of the Chicago 18 19 Park District Act for aquarium and museum projects; (ii) bonds 20 issued under Section 15 of the Local Government Debt Reform Act; or (iii) refunding obligations issued to refund or to 21 22 continue to refund obligations initially issued pursuant to 23 referendum.

"Special purpose extensions" include, but are not limited to, extensions for levies made on an annual basis for unemployment and workers' compensation, self-insurance, SB1750 Engrossed - 13 - LRB096 08969 HLH 19107 b

1 contributions to pension plans, and extensions made pursuant to 2 Section 6-601 of the Illinois Highway Code for a road 3 district's permanent road fund whether levied annually or not. 4 The extension for a special service area is not included in the 5 aggregate extension.

6 "Aggregate extension base" means the taxing district's 7 last preceding aggregate extension as adjusted under Sections 18-135, 18-215, and 18-230. An adjustment under Section 18-135 8 9 shall be made for the 2007 levy year and all subsequent levy 10 years whenever one or more counties within which a taxing 11 district is located (i) used estimated valuations or rates when 12 extending taxes in the taxing district for the last preceding 13 levy year that resulted in the over or under extension of taxes, or (ii) increased or decreased the tax extension for the 14 15 last preceding levy year as required by Section 18-135(c). 16 Whenever an adjustment is required under Section 18-135, the 17 aggregate extension base of the taxing district shall be equal to the amount that the aggregate extension of the taxing 18 district would have been for the last preceding levy year if 19 20 either or both (i) actual, rather than estimated, valuations or rates had been used to calculate the extension of taxes for the 21 22 last levy year, or (ii) the tax extension for the last 23 preceding levy year had not been adjusted as required by subsection (c) of Section 18-135. 24

25 "Levy year" has the same meaning as "year" under Section 26 1-155. SB1750 Engrossed - 14 - LRB096 08969 HLH 19107 b

"New property" means (i) the assessed value, after final 1 2 board of review or board of appeals action, of new improvements 3 or additions to existing improvements on any parcel of real property that increase the assessed value of that real property 4 5 during the levy year multiplied by the equalization factor issued by the Department under Section 17-30, (ii) the assessed 6 7 value, after final board of review or board of appeals action, 8 of real property not exempt from real estate taxation, which 9 real property was exempt from real estate taxation for any 10 portion of the immediately preceding levy year, multiplied by 11 the equalization factor issued by the Department under Section 12 17-30, including the assessed value, upon final stabilization of occupancy after new construction is complete, of any real 13 14 property located within the boundaries of an otherwise or 15 previously exempt military reservation that is intended for 16 residential use and owned by or leased to a private corporation 17 or other entity, and (iii) in counties that classify in accordance with Section 4 of Article IX of the Illinois 18 Constitution, an incentive property's additional assessed 19 20 value resulting from a scheduled increase in the level of assessment as applied to the first year final board of review 21 22 market value. In addition, the county clerk in a county 23 containing a population of 3,000,000 or more shall include in the 1997 recovered tax increment value for any school district, 24 25 any recovered tax increment value that was applicable to the 26 1995 tax year calculations.

SB1750 Engrossed - 15 - LRB096 08969 HLH 19107 b

1 "Qualified airport authority" means an airport authority 2 organized under the Airport Authorities Act and located in a 3 county bordering on the State of Wisconsin and having a 4 population in excess of 200,000 and not greater than 500,000.

5 "Recovered tax increment value" means, except as otherwise provided in this paragraph, the amount of the current year's 6 the 7 equalized assessed value, in first year after а 8 municipality terminates the designation of an area as а 9 redevelopment project area previously established under the 10 Tax Increment Allocation Development Act in the Illinois 11 Municipal Code, previously established under the Industrial 12 Jobs Recovery Law in the Illinois Municipal Code, previously 13 established under the Economic Development Project Area Tax Increment Act of 1995, or previously established under the 14 15 Economic Development Area Tax Increment Allocation Act, of each 16 taxable lot, block, tract, or parcel of real property in the 17 redevelopment project area over and above the initial equalized assessed value of each property in the redevelopment project 18 area. For the taxes which are extended for the 1997 levy year, 19 20 the recovered tax increment value for a non-home rule taxing district that first became subject to this Law for the 1995 21 22 levy year because a majority of its 1994 equalized assessed 23 value was in an affected county or counties shall be increased if a municipality terminated the designation of an area in 1993 24 25 as a redevelopment project area previously established under 26 the Tax Increment Allocation Development Act in the Illinois

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

Except as otherwise provided in this Section, "limiting rate" means a fraction the numerator of which is the last preceding aggregate extension base times an amount equal to one plus the extension limitation defined in this Section and the denominator of which is the current year's equalized assessed value of all real property in the territory under the jurisdiction of the taxing district during the prior levy year. SB1750 Engrossed - 17 - LRB096 08969 HLH 19107 b

For those taxing districts that reduced their aggregate 1 2 extension for the last preceding levy year, the highest aggregate extension in any of the last 3 preceding levy years 3 shall be used for the purpose of computing the limiting rate. 4 5 The denominator shall not include new property or the recovered 6 tax increment value. If a new rate, a rate decrease, or a 7 limiting rate increase has been approved at an election held after March 21, 2006, then (i) the otherwise applicable 8 9 limiting rate shall be increased by the amount of the new rate 10 or shall be reduced by the amount of the rate decrease, as the 11 case may be, or (ii) in the case of a limiting rate increase, 12 the limiting rate shall be equal to the rate set forth in the proposition approved by the voters for each of the years 13 specified in the proposition, after which the limiting rate of 14 15 the taxing district shall be calculated as otherwise provided. 16 (Source: P.A. 94-974, eff. 6-30-06; 94-976, eff. 6-30-06; 17 94-1078, eff. 1-9-07; 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404, eff. 1-1-08; 95-876, eff. 8-21-08.) 18

Section 10. The Community Mental Health Act is amended by changing Sections 4, 5, 6, and 7 as follows:

21 (405 ILCS 20/4) (from Ch. 91 1/2, par. 304)

22 Sec. 4. In order to provide the necessary funds or to 23 supplement existing funds for such community mental health 24 facilities and services, including facilities and services for SB1750 Engrossed - 18 - LRB096 08969 HLH 19107 b

the person with a developmental disability or a substance use 1 2 disorder, the governing body of any governmental unit, subject to the provisions of Section 5, may levy an annual tax of not 3 to exceed .15% upon all of the taxable property in such 4 5 governmental unit at the value thereof, as equalized or assessed by the Department of Revenue. If a governmental unit 6 7 levies a tax under this Section at a rate of less than 0.15%, that levy may be increased to not more than 0.15% as provided 8 9 in Section 5 of this Act. Such tax shall be levied and 10 collected in the same manner as other governmental unit taxes, 11 but shall not be included in any limitation otherwise 12 prescribed as to the rate or amount of governmental unit taxes, 13 but shall be in addition thereto and in excess thereof.

14 When collected, such tax shall be paid into a special fund 15 to be designated as the "Community Mental Health Fund" which 16 shall, upon authorization by the appropriate governmental 17 unit, be administered by the community mental health board and used only for the purposes specified in this Act. Nothing 18 contained herein shall in any way preclude the use of other 19 20 funds available for such purposes under any existing Federal, State or local statute. Interest earned from moneys deposited 21 22 in this Fund shall only be used for purposes which are 23 authorized by this Act.

In any city, village, incorporated town, or township which levies a tax for the purpose of providing community mental health facilities and services and part or all of such city, SB1750 Engrossed - 19 - LRB096 08969 HLH 19107 b

village, incorporated town, or township is in a county or 1 2 township, as the case may be, which levies a tax to provide community mental health facilities and services under the 3 provisions of this Act, such county or township, as the case 4 5 may be, shall pay to such city, village, incorporated town, or 6 township, as the case may be, the entire amount collected from 7 taxes under this Section on property subject to a tax which any 8 city, village, incorporated town, or township thereof levies to 9 provide community mental health facilities and services.

10 Whenever any city, village, incorporated town, or township 11 receives any payments from a county or township as provided 12 above, such city, village, incorporated town, or township shall 13 reduce and abate from the tax levied by the authority of this 14 Section a rate which would produce an amount equal to the 15 amount received from such county or township.

16 (Source: P.A. 95-336, eff. 8-21-07.)

17 (405 ILCS 20/5) (from Ch. 91 1/2, par. 305)

18 Sec. 5.

19 <u>(a)</u> When the governing body of a governmental unit passes a 20 resolution as provided in Section 4 asking that an annual tax 21 may be levied for the purpose of providing such mental health 22 facilities and services, including facilities and services for 23 the person with a developmental disability or a substance use 24 disorder, in the community and so instructs the clerk of the 25 governmental unit such clerk shall certify the proposition to

SB1750 Engrossed - 20 - LRB096 08969 HLH 19107 b the proper election officials for submission at a regular 1 2 election in accordance with the general election law. The 3 proposition shall be in the following form: _____ 4 5 Shall..... (governmental 6 unit) levy an annual tax of not to YES 7 exceed .15% for the purpose of providing 8 community mental health facilities and _____ 9 services including facilities and services 10 for the person with a developmental NO 11 disability or a substance use disorder? 12 _____ (b) If the governing body of a governmental unit passes a 13 14 resolution as provided in Section 4 asking that the annual tax be increased, it shall so instruct the clerk of the 15 16 governmental unit, and the clerk shall certify the proposition to the proper election officials for submission at a regular 17 election in accordance with the general election law. The 18 19 proposition shall be in the following form: 20 "Shall the tax imposed by (governmental unit) for the purpose of providing community mental health facilities 21 22 and services, including facilities and services for 23 persons with a developmental disability or substance use 24 disorder be increased to (not more than 0.15%)?" (c) If a majority of all the votes cast upon the 25 proposition are for the levy or increase of such tax, the 26

SB1750 Engrossed - 21 - LRB096 08969 HLH 19107 b

1 governing body of such governmental unit shall thereafter 2 annually levy a tax not to exceed the rate set forth in Section 3 Thereafter, the governing body shall in the annual 4. 4 appropriation bill appropriate from such funds such sum or sums 5 of money as may be deemed necessary, based upon the community 6 mental health board's budget, the board's annual mental health report, and the local mental health plan to defray necessary 7 expenses and liabilities in providing for such community mental 8 health facilities and services. 9

10 (Source: P.A. 95-336, eff. 8-21-07.)

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