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1 AN ACT concerning education.

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

Section 5. The School Code is amended by changing Section 34-53 as follows:

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

Sec. 34-53. Tax levies; Purpose; Rates. For the purpose of establishing and supporting free schools for not fewer than 9 months in each year and defraying their expenses the board may levy annually, upon all taxable property of such district for educational purposes a tax for the fiscal years 1996 and each succeeding fiscal year at a rate of not to exceed the sum of (i) 2.81% 3.07% (or such other rate as may be set by law independent of the rate difference described in (ii) below) and (ii) the difference between .50% and the rate per cent of taxes extended for a School Finance Authority organized under Article 34A of the School Code, for the calendar year in which the applicable fiscal year of the board begins as determined by the county clerk and certified to the board pursuant to Section 18-110 of the Property Tax Code, of the value as equalized or assessed by the Department of Revenue for the year in which such levy is made.

For fiscal year 2016 and each succeeding fiscal year, for

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the purpose of making an employer contribution to the Public School Teachers' Pension and Retirement Fund of Chicago, the board shall levy annually, upon all taxable property located within the district, a tax at the rate of 0.26%. The proceeds from this additional tax shall be paid directly to the Pension Fund. The changes made to this Section by this amendatory Act of the 99th General Assembly: (1) do not authorize an increase in the district's maximum aggregate extension or limiting rate under the Property Tax Extension Limitation Law; and (2) constitute a continuation of the existing total maximum rate under this Section and are not a new rate for the purposes of the Property Tax Extension Limitation Law.

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

Notwithstanding any other provision of this Code and in addition to any other methods provided for increasing the tax rate the board may, by proper resolution, cause a proposition to increase the annual tax rate for educational purposes to be submitted to the voters of such district at any general or special election. The maximum rate for educational purposes shall not exceed 4.00%. The election called for such purpose shall be governed by Article 9 of this Act. If at such election a majority of the votes cast on the proposition is in favor thereof, the Board of Education may thereafter until such 3

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1 authority is revoked in a like manner, levy annually the tax so 2 authorized.

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

All collections of all taxes levied for fiscal years ending before 1996 under this Section or under Sections 34-53.2, 34-53.3, 34-58, 34-60, or 34-62 of this Article as in effect

- 1 prior to this amendatory Act of 1995 may be used for any
- 2 educational purposes as defined by this amendatory Act of 1995
- and need not be used for the particular purposes for which they
- 4 were levied. The levy and extension of taxes pursuant to this
- 5 Section as amended by this amendatory Act of 1995 shall not
- 6 constitute a new or increased tax rate within the meaning of
- 7 the Property Tax Extension Limitation Law or the One-year
- 8 Property Tax Extension Limitation Law.
- 9 The rate at which taxes may be levied for the fiscal year
- 10 beginning September 1, 1996, for educational purposes shall be
- 11 the full rate authorized by this Section for such taxes for
- 12 fiscal years ending after 1995.
- 13 (Source: P.A. 88-511; 88-670, eff. 12-2-94; 89-15, eff.
- 14 5-30-95.)
- 15 Section 99. Effective date. This Act takes effect upon
- 16 becoming law.