



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

**HB4579**

by Rep. Marcus C. Evans, Jr.

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/34-53

from Ch. 122, par. 34-53

Amends the School Code. Provides that a separate tax shall be levied by the Chicago Board of Education for the purpose of making an employer contribution to the Public School Teachers' Pension and Retirement Fund of Chicago, at the rate of 0.26%; requires the proceeds from this separate tax to be paid directly to the Pension Fund. Makes a corresponding reduction in the rate limitation for the tax for general educational purposes. Effective immediately.

LRB099 15543 RPS 39833 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning education.

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

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

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

7 Sec. 34-53. Tax levies; Purpose; Rates. For the purpose of  
8 establishing and supporting free schools for not fewer than 9  
9 months in each year and defraying their expenses the board may  
10 levy annually, upon all taxable property of such district for  
11 educational purposes a tax for the fiscal years 1996 and each  
12 succeeding fiscal year at a rate of not to exceed the sum of  
13 (i) 2.81% ~~3.07%~~ (or such other rate as may be set by law  
14 independent of the rate difference described in (ii) below) and  
15 (ii) the difference between .50% and the rate per cent of taxes  
16 extended for a School Finance Authority organized under Article  
17 34A of the School Code, for the calendar year in which the  
18 applicable fiscal year of the board begins as determined by the  
19 county clerk and certified to the board pursuant to Section  
20 18-110 of the Property Tax Code, of the value as equalized or  
21 assessed by the Department of Revenue for the year in which  
22 such levy is made.

23 For fiscal year 2017 and each succeeding fiscal year, for

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

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

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

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

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

24 All collections of all taxes levied for fiscal years ending  
25 before 1996 under this Section or under Sections 34-53.2,  
26 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  
3 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.