AN ACT concerning revenue.

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

Section 5. The State Finance Act is amended by adding Sections 5.886 and 6z-105 as follows:

(30 ILCS 105/5.886 new)
Sec. 5.886. The Illinois Education Excellence Fund.

(30 ILCS 105/6z-105 new)
Sec. 6z-105. The Illinois Education Excellence Fund; creation.

(a) The Illinois Education Excellence Fund is hereby created as a special fund in the State treasury. The Fund may accept contributions for exclusively public education purposes, as specified under Section 170 of the Internal Revenue Code relating to charitable contributions and gifts. All moneys in the Fund shall be used for those public education purposes, subject to appropriation by the General Assembly. "Public education purposes" includes, but is not limited to, early childhood education, elementary and secondary education, higher education, adult education, and teachers' employment benefits.

(b) The State Treasurer shall adopt any rules necessary or
appropriate to administer the Fund, including rules allowing
the public to make monetary contributions to the Fund and
obtain a certification from the Treasurer for the credit
allowed under Section 228 of the Illinois Income Tax Act. The
Treasurer shall certify the contribution amount eligible for
credit within 45 days following receipt of the contribution and
shall provide a copy of the certification to the taxpayer and
the Department of Revenue as soon as possible after the
certification.

Section 10. The Illinois Income Tax Act is amended by
adding Section 228 as follows:

(35 ILCS 5/228 new)
Sec. 228. Contributions to the Illinois Education
Excellence Fund.
(a) For taxable years ending after December 31, 2017 and
before January 1, 2026, any individual taxpayer who makes a
contribution to the Illinois Education Excellence Fund is
entitled to a credit against the taxes imposed under
subsections (a) and (b) of Section 201 in an amount equal to
100% of the contributions made by the taxpayer to the Fund
during the taxable year.
(b) For partners, shareholders of Subchapter S
corporations, and owners of limited liability companies, if the
liability company is treated as a partnership for the purposes
of federal and State income taxation, there shall be allowed a
credit under this Section to be determined in accordance with
the determination of income and distributive share of income
under Sections 702 and 704 and Subchapter S of the Internal
Revenue Code.

   (c) In no event shall a credit under this Section reduce a
taxpayer's liability to less than zero. If the amount of credit
exceeds the tax liability for the year, the excess may be
carried forward and applied to the tax liability for the 5
taxable years following the excess credit year. The tax credit
shall be applied to the earliest year for which there is a tax
liability. If there are credits for more than one year that are
available to offset liability, the earlier credit shall be
applied first.

   (d) This Section is exempt from the provisions of Section
250.

Section 20. The Counties Code is amended by changing
Section 5-1005 as follows:

   (55 ILCS 5/5-1005) (from Ch. 34, par. 5-1005)
Sec. 5-1005. Powers. Each county shall have power:
   1. To purchase and hold the real and personal estate
necessary for the uses of the county, and to purchase and
hold, for the benefit of the county, real estate sold by
virtue of judicial proceedings in which the county is
plaintiff.

2. To sell and convey or lease any real or personal estate owned by the county.

3. To make all contracts and do all other acts in relation to the property and concerns of the county necessary to the exercise of its corporate powers.

4. To take all necessary measures and institute proceedings to enforce all laws for the prevention of cruelty to animals.

5. To purchase and hold or lease real estate upon which may be erected and maintained buildings to be utilized for purposes of agricultural experiments and to purchase, hold and use personal property for the care and maintenance of such real estate in connection with such experimental purposes.

6. To cause to be erected, or otherwise provided, suitable buildings for, and maintain a county hospital and necessary branch hospitals and/or a county sheltered care home or county nursing home for the care of such sick, chronically ill or infirm persons as may by law be proper charges upon the county, or upon other governmental units, and to provide for the management of the same. The county board may establish rates to be paid by persons seeking care and treatment in such hospital or home in accordance with their financial ability to meet such charges, either personally or through a hospital plan or hospital
insurance, and the rates to be paid by governmental units, including the State, for the care of sick, chronically ill or infirm persons admitted therein upon the request of such governmental units. Any hospital maintained by a county under this Section is authorized to provide any service and enter into any contract or other arrangement not prohibited for a hospital that is licensed under the Hospital Licensing Act, incorporated under the General Not-For-Profit Corporation Act, and exempt from taxation under paragraph (3) of subsection (c) of Section 501 of the Internal Revenue Code.

7. To contribute such sums of money toward erecting, building, maintaining, and supporting any non-sectarian public hospital located within its limits as the county board of the county shall deem proper.

8. To purchase and hold real estate for the preservation of forests, prairies and other natural areas and to maintain and regulate the use thereof.

9. To purchase and hold real estate for the purpose of preserving historical spots in the county, to restore, maintain and regulate the use thereof and to donate any historical spot to the State.

10. To appropriate funds from the county treasury to be used in any manner to be determined by the board for the suppression, eradication and control of tuberculosis among domestic cattle in such county.
11. To take all necessary measures to prevent forest fires and encourage the maintenance and planting of trees and the preservation of forests.

12. To authorize the closing on Saturday mornings of all offices of all county officers at the county seat of each county, and to otherwise regulate and fix the days and the hours of opening and closing of such offices, except when the days and the hours of opening and closing of the office of any county officer are otherwise fixed by law; but the power herein conferred shall not apply to the office of State's Attorney and the offices of judges and clerks of courts and, in counties of 500,000 or more population, the offices of county clerk.

13. To provide for the conservation, preservation and propagation of insectivorous birds through the expenditure of funds provided for such purpose.

14. To appropriate funds from the county treasury and expend the same for care and treatment of tuberculosis residents.

15. In counties having less than 1,000,000 inhabitants, to take all necessary or proper steps for the extermination of mosquitoes, flies or other insects within the county.

16. To install an adequate system of accounts and financial records in the offices and divisions of the county, suitable to the needs of the office and in
accordance with generally accepted principles of accounting for governmental bodies, which system may include such reports as the county board may determine.

17. To purchase and hold real estate for the construction and maintenance of motor vehicle parking facilities for persons using county buildings, but the purchase and use of such real estate shall not be for revenue producing purposes.

18. To acquire and hold title to real property located within the county, or partly within and partly outside the county by dedication, purchase, gift, legacy or lease, for park and recreational purposes and to charge reasonable fees for the use of or admission to any such park or recreational area and to provide police protection for such park or recreational area. Personnel employed to provide such police protection shall be conservators of the peace within such park or recreational area and shall have power to make arrests on view of the offense or upon warrants for violation of any of the ordinances governing such park or recreational area or for any breach of the peace in the same manner as the police in municipalities organized and existing under the general laws of the State. All such real property outside the county shall be contiguous to the county and within the boundaries of the State of Illinois.

19. To appropriate funds from the county treasury to be used to provide supportive social services designed to
prevent the unnecessary institutionalization of elderly
residents, or, for operation of, and equipment for, senior
citizen centers providing social services to elderly
residents.

20. To appropriate funds from the county treasury and
loan such funds to a county water commission created under
the "Water Commission Act", approved June 30, 1984, as now
or hereafter amended, in such amounts and upon such terms
as the county may determine or the county and the
commission may agree. The county shall not under any
circumstances be obligated to make such loans. The county
shall not be required to charge interest on any such loans.

21. To appropriate and expend funds from the county
treasury for economic development purposes, including the
making of grants to any other governmental entity or
commercial enterprise deemed necessary or desirable for
the promotion of economic development in the county.

22. To lease space on a telecommunications tower to a
public or private entity.

23. In counties having a population of 100,000 or less
and a public building commission organized by the county
seat of the county, to cause to be erected or otherwise
provided, and to maintain or cause to be maintained,
suitable facilities to house students pursuing a
post-secondary education at an academic institution
located within the county. The county may provide for the
management of the facilities.

24. For taxable years 2018 through 2025, to establish a fund in the county treasury for the purpose of accepting contributions from individual taxpayers for exclusively public purposes, as specified under Section 170 of the Internal Revenue Code relating to charitable contributions and gifts. All moneys in the Fund shall be used for those public purposes. The county may provide for a credit against the taxpayer's property tax liability in an amount equal to the amount of the contribution.

All contracts for the purchase of coal under this Section shall be subject to the provisions of "An Act concerning the use of Illinois mined coal in certain plants and institutions", filed July 13, 1937, as amended.

(Source: P.A. 95-197, eff. 8-16-07; 95-813, eff. 1-1-09; 96-622, eff. 8-24-09.)

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