

1 AN ACT concerning revenue.

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 Sections  
5 17-2, 17-2.2a, and 17-2.2c and by adding Section 17-2.2e as  
6 follows:

7 (105 ILCS 5/17-2) (from Ch. 122, par. 17-2)

8 Sec. 17-2. Tax levies; purposes; rates. Except as otherwise  
9 provided in Articles 12 and 13 of this Act, and except as  
10 provided in Section 17-2.2e of this Act, the following maximum  
11 rates shall apply to all taxes levied after August 10, 1965, in  
12 districts having a population of less than 500,000 inhabitants,  
13 including those districts organized under Article 11 of the  
14 School Code. The school board of any district having a  
15 population of less than 500,000 inhabitants may levy a tax  
16 annually, at not to exceed the maximum rates and for the  
17 specified purposes, upon all the taxable property of the  
18 district at the value, as equalized or assessed by the  
19 Department of Revenue as follows:

20 (1) districts maintaining only grades 1 through 8, .92%  
21 for educational purposes and .25% for operations and  
22 maintenance purposes;

23 (2) districts maintaining only grades 9 through 12,

1 .92% for educational purposes and .25% for operations and  
2 maintenance purposes;

3 (3) districts maintaining grades 1 through 12, 1.63%  
4 for the 1985-86 school year, 1.68% for the 1986-87 school  
5 year, 1.75% for the 1987-88 school year and 1.84% for the  
6 1988-89 school year and thereafter for educational  
7 purposes and .405% for the 1989-90 school year, .435% for  
8 the 1990-91 school year, .465% for the 1991-92 school year,  
9 and .50% for the 1992-93 school year and thereafter for  
10 operations and maintenance purposes;

11 (4) all districts, 0.75% for capital improvement  
12 purposes (which is in addition to the levy for operations  
13 and maintenance purposes), which tax is to be levied,  
14 accumulated for not more than 6 years, and spent for  
15 capital improvement purposes (including but not limited to  
16 the construction of a new school building or buildings or  
17 the purchase of school grounds on which any new school  
18 building is to be constructed or located, or both) only in  
19 accordance with Section 17-2.3 of this Act;

20 (5) districts maintaining only grades 1 through 8, .12%  
21 for transportation purposes, provided that districts  
22 maintaining only grades kindergarten through 8 which have  
23 an enrollment of at least 2600 students may levy, subject  
24 to Section 17-2.2, at not to exceed a maximum rate of .20%  
25 for transportation purposes for any school year in which  
26 the number of students requiring transportation in the

1 district exceeds by at least 2% the number of students  
2 requiring transportation in the district during the  
3 preceding school year, as verified in the district's claim  
4 for pupil transportation and reimbursement and as  
5 certified by the State Board of Education to the county  
6 clerk of the county in which such district is located not  
7 later than November 15 following the submission of such  
8 claim; districts maintaining only grades 9 through 12, .12%  
9 for transportation purposes; and districts maintaining  
10 grades 1 through 12, .14% for the 1985-86 school year, .16%  
11 for the 1986-87 school year, .18% for the 1987-88 school  
12 year and .20% for the 1988-89 school year and thereafter,  
13 for transportation purposes;

14 (6) districts providing summer classes, .15% for  
15 educational purposes, subject to Section 17-2.1 of this  
16 Act.

17 Whenever any special charter school district operating  
18 grades 1 through 12, has organized or shall organize under the  
19 general school law, the district so organized may continue to  
20 levy taxes at not to exceed the rate at which taxes were last  
21 actually extended by the special charter district, except that  
22 if such rate at which taxes were last actually extended by such  
23 special charter district was less than the maximum rate for  
24 districts maintaining grades 1 through 12 authorized under this  
25 Section, such special charter district nevertheless may levy  
26 taxes at a rate not to exceed the maximum rate for districts

1 maintaining grades 1 through 12 authorized under this Section,  
2 and except that if any such district maintains only grades 1  
3 through 8, the board may levy, for educational purposes, at a  
4 rate not to exceed the maximum rate for elementary districts  
5 authorized under this Section.

6 Maximum rates before or after established in excess of  
7 those prescribed shall not be affected by the amendatory Act of  
8 1965.

9 (Source: P.A. 87-984; 87-1023; 88-45.)

10 (105 ILCS 5/17-2.2a) (from Ch. 122, par. 17-2.2a)

11 Sec. 17-2.2a. ~~(a)~~ Tax for special education programs.

12 (a) The school board of any district having a population of  
13 less than 500,000 inhabitants may, by proper resolution, levy  
14 an annual tax upon the value as equalized or assessed by the  
15 Department of Revenue, for special education purposes,  
16 including the purposes authorized by Section 10-22.31b as  
17 follows:

18 (1) districts maintaining only grades kindergarten  
19 through 8, and prior to July 1, 1970, districts maintaining  
20 only grades 1 through 8, .02%;

21 (2) districts maintaining only grades 9 through 12,  
22 .02%;

23 (3) districts maintaining only grades kindergarten  
24 through 12, and prior to July 1, 1970, districts  
25 maintaining only grades 1 through 12, .04%.

1           The revenue raised by such tax shall be used only for  
2 special education purposes, including the construction and  
3 maintenance of special education facilities.

4           Upon proper resolution of the school board, the school  
5 district may accumulate such funds for special education  
6 building purposes for a period of 8 years.

7           Buildings constructed under the provisions of this Section  
8 shall comply with the building code authorized under Section  
9 2-3.12.

10          If it is no longer feasible or economical to utilize  
11 classroom facilities constructed with revenues raised and  
12 accumulated by the tax for special education building purposes,  
13 the district, or cooperative district by unanimous consent, may  
14 with the approval of the regional superintendent of schools and  
15 the State Superintendent of Education use such facilities for  
16 regular school purposes. The district or cooperative of  
17 districts shall make comparable facilities available for  
18 special education purposes at another attendance center which  
19 is in a more practical location due to the proximity of the  
20 students served.

21          (b) If the school board of any district that has levied the  
22 tax authorized by this Section determines that the accumulated  
23 funds from such tax and from the \$1,000 State reimbursement per  
24 professional worker received under Section 14-13.02 are no  
25 longer required for special education building purposes, the  
26 board may by proper resolution transfer such funds to any other

1 fund to be used for any special education purposes authorized  
2 by Article 14. Such transfer shall not be made until after the  
3 regional superintendent has certified to the State  
4 Superintendent of Education that adequate housing provisions  
5 have been made for all children with disabilities residing in  
6 the school district.

7 (c) The tax rate limits specified in this Section may be  
8 increased to .40% by districts maintaining only grades  
9 kindergarten through 8 or only grades 9 through 12, and to .80%  
10 by districts maintaining grades kindergarten through 12, upon  
11 the approval of a proposition to effect such increase by a  
12 majority of the electors voting on such proposition at a  
13 regular scheduled election. The proposition may be initiated by  
14 resolution of the school board and shall be certified by the  
15 secretary to the proper election authorities for submission in  
16 accordance with the general election law. If at such election a  
17 majority of the votes cast on the proposition is in favor  
18 thereof, the school board may thereafter until such authority  
19 is revoked in like manner levy annually the tax so authorized.

20 (d) The tax rate limits specified in this Section may also  
21 be increased as provided in Section 17-2.2e.

22 (Source: P.A. 89-397, eff. 8-20-95; 90-757, eff. 8-14-98;  
23 revised 11-7-16.)

24 (105 ILCS 5/17-2.2c) (from Ch. 122, par. 17-2.2c)

25 Sec. 17-2.2c. Tax for leasing educational facilities or

1 computer technology or both, and for temporary relocation  
2 expense purposes. The school board of any district, by proper  
3 resolution, may levy an annual tax, in addition to any other  
4 taxes and not subject to the limitations specified elsewhere in  
5 this Article, not to exceed .05% upon the value of the taxable  
6 property as equalized or assessed by the Department of Revenue,  
7 for the purpose of leasing educational facilities or computer  
8 technology or both, and, in order to repay the State all moneys  
9 distributed to it for temporary relocation expenses of the  
10 district, may levy an annual tax not to exceed .05% upon the  
11 value of the taxable property as equalized or assessed by the  
12 Department of Revenue for a period not to exceed 7 years for  
13 the purpose of providing for the repayment of moneys  
14 distributed for temporary relocation expenses of the school  
15 district pursuant to Section 2-3.77.

16 The tax rate limit specified by this Section with respect  
17 to an annual tax levied for the purpose of leasing educational  
18 facilities or computer technology or both may be increased to  
19 .10% upon the approval of a proposition to effect such increase  
20 by a majority of the electors voting on that proposition at a  
21 regular scheduled election. Such proposition may be initiated  
22 by resolution of the school board and shall be certified by the  
23 secretary to the proper election authorities for submission in  
24 accordance with the general election law.

25 The tax rate limit specified in this Section may also be  
26 increased as provided in Section 17-2.2e.

1           The district is authorized to pledge any tax levied  
2 pursuant to this Section for the purpose of leasing educational  
3 facilities or computer technology or both to secure the payment  
4 of any lease, lease-purchase agreement, or installment  
5 purchase agreement entered into by the district for such  
6 purpose.

7           For the purposes of this Section, "leasing of educational  
8 facilities or computer technology or both" includes any payment  
9 with respect to a lease, lease-purchase agreement, or  
10 installment purchase agreement to acquire or use buildings,  
11 rooms, grounds, and appurtenances to be used by the district  
12 for the use of schools or for school administration purposes  
13 and all equipment, fixtures, renovations, and improvements to  
14 existing facilities of the district necessary to accommodate  
15 computers, as well as computer hardware and software.

16           Any school district may abolish or abate its fund for  
17 leasing educational facilities or computer technology or both  
18 and for temporary relocation expense purposes upon the adoption  
19 of a resolution so providing and upon a determination by the  
20 school board that the moneys in the fund are no longer needed  
21 for leasing educational facilities or computer technology or  
22 both or for temporary relocation expense purposes. The  
23 resolution shall direct the transfer of any balance in the fund  
24 to another school district fund or funds immediately upon the  
25 resolution taking effect. Thereafter, any outstanding taxes of  
26 the school district levied pursuant to this Section shall be



1 collected and paid into the fund or funds as directed by the  
2 school board. Nothing in this Section shall prevent a school  
3 district that has abolished or abated the fund from again  
4 creating a fund for leasing educational facilities and for  
5 temporary relocation expense purposes in the manner provided in  
6 this Section.

7 (Source: P.A. 89-106, eff. 7-7-95; 90-97, eff. 7-11-97; 90-464,  
8 eff. 8-17-97; 90-655, eff. 7-30-98.)

9 (105 ILCS 5/17-2.2e new)

10 Sec. 17-2.2e. Maximum tax rates. Notwithstanding any other  
11 provision of law, beginning in levy year 2016, a school  
12 district that contains a federal military installation and is  
13 eligible to receive impact aid under Section 8003(b) of the  
14 federal Elementary and Secondary Education Act or any successor  
15 program may, subject to the restrictions set forth in this  
16 Section, levy taxes for any of the following purposes at a rate  
17 that exceeds the maximum rate set forth in Section 17-2,  
18 Section 17-2.2a, or Section 17-2.2c, as applicable:

19 (1) for educational purposes;

20 (2) for operations and maintenance purposes;

21 (3) for special education programs;

22 (4) for leasing educational facilities or computer  
23 technology or both; or

24 (5) for transportation purposes.

25 If the school district levies a tax for any of the purposes

1 set forth in items (1) through (5) that exceeds the maximum  
2 rate set forth for that purpose, it shall first adopt an  
3 ordinance setting forth the preliminary tax rates for all  
4 purposes for the taxable year and submit those extensions and  
5 rates to the county clerk. The tax rates for items (1) through  
6 (5), as provided in that ordinance, may not exceed the maximum  
7 rates for those purposes set forth in Section 17-2, Section  
8 17-2.2a, or Section 17-2.2c. Upon receiving the tax levy  
9 confirmation with the extensions and rates from the county  
10 clerk, the district may, at a public hearing, adopt an  
11 ordinance adjusting those preliminary tax rates. Notice of the  
12 public hearing shall be provided in the form and manner set  
13 forth in Sections 18-75 and 18-80 of the Property Tax Code not  
14 more than 14 days nor less than 7 days prior to the date of the  
15 public hearing. The adjusted tax rates for items (1) through  
16 (5) may exceed the maximum rates, provided that the adjusted  
17 aggregate tax rate for all purposes may not exceed the  
18 aggregate tax rate for all purposes set forth in the ordinance  
19 setting forth the preliminary tax rates.

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