



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5802

by Rep. Dan Ugaste

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Provides that the Department of Commerce and Economic Opportunity may certify certain projects as megaprojects. Provides that property that receives a megaproject certificate is eligible for an assessment freeze. Contains provisions concerning special payments. Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois, the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Contains provisions concerning a megaproject building materials exemption. Amends the Bond Authorization Act. Provides that the authority of a public corporation to levy taxes in connection with the payment of bonds or other evidences of indebtedness ceases upon the maturity date of the bond or other evidence of indebtedness or upon the discharge of the debt, whichever comes first. Amends the Election Code, the Counties Code, the Township Code, the Illinois Local Library Act, the School Code, and the Public Community College Act. In provisions concerning the issuance of bonds, provides that the affected bond referenda must be held at a general election (rather than at a regularly scheduled election). Effective immediately.

LRB104 22383 HLH 38847 b

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 Department of Commerce and Economic
5 Opportunity Law of the Civil Administrative Code of Illinois
6 is amended by adding Section 605-1119 as follows:

7 (20 ILCS 605/605-1119 new)

8 Sec. 605-1119. Megaproject building materials exemption.

9 (a) Until January 1, 2032, the Department may certify a
10 taxpayer for an exemption from any State or local use tax or
11 retailers' occupation tax on building materials that will be
12 incorporated into real estate as part of a building project at
13 the site of a megaproject as defined under Division 23 of the
14 Property Tax Code. The taxpayer must meet all of the criteria
15 for certification set forth in Division 23 of Article 10 of the
16 Property Tax Code. This certification is in addition to and
17 does not replace or amend the megaproject certificate
18 provisions under Division 23 of Article 10 of the Property Tax
19 Code.

20 (b) Before the Department certifies a taxpayer for an
21 exemption under this Section, the Department shall transmit a
22 copy of the application to the Department of Revenue, and the
23 Department of Revenue shall project the long-term property

1 tax, bond capacity, utilization impacts, and the fiscal
2 effects of the proposed megaproject.

3 (c) The Department shall determine the period during which
4 the exemption from State and local use taxes and retailers'
5 occupation taxes is in effect, but in no event shall the
6 initial period exceed 10 years. The certificate may be renewed
7 for a period not to exceed 5 years. Upon certification by the
8 Department under this Section, the Department shall notify the
9 Department of Revenue of the certification. The exemption
10 status shall take effect within 3 months after certification
11 of the taxpayer and notice to the Department of Revenue by the
12 Department.

13 (d) If the taxpayer is not in compliance with Division 23
14 of Article 10 of the Property Tax Code, the Department shall
15 revoke the certification under this Section by written notice
16 to the taxpayer. The Department shall transmit a copy of the
17 revocation to the Department of Revenue. If the taxpayer's
18 certification is revoked, the taxpayer must repay any exempted
19 amount of State or local use tax or retailers' occupation tax
20 for purchases made during the period of noncompliance.

21 (e) The Department shall propose rules as are reasonable
22 and necessary to implement the provisions of this Section
23 within 45 days after the effective date of this amendatory Act
24 of the 104th General Assembly.

25 Section 10. The Bond Authorization Act is amended by

adding Section 8 as follows:

(30 ILCS 305/8 new)

Sec. 8. Roll-over prohibited. Notwithstanding any other provision of law, the authority of a public corporation to levy taxes in connection with the payment of bonds or other evidences of indebtedness ceases upon the maturity date of the bond or other evidence of indebtedness or upon the discharge of the debt, whichever comes first. Nothing in this Section shall be construed to impair any contract in existence on the effective date of this amendatory Act of the 104th General Assembly.

Section 15. The Use Tax Act is amended by changing Section 12 as follows:

(35 ILCS 105/12) (from Ch. 120, par. 439.12)

Sec. 12. Applicability of Retailers' Occupation Tax Act and Uniform Penalty and Interest Act. All of the provisions of Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12, 2-28, 2-29, 2-54, 2a, 2b, 2c, 3, 4 (except that the time limitation provisions shall run from the date when the tax is due rather than from the date when gross receipts are received), 5 (except that the time limitation provisions on the issuance of notices of tax liability shall run from the date when the tax is due rather than from the date when gross

1 receipts are received and except that in the case of a failure
2 to file a return required by this Act, no notice of tax
3 liability shall be issued on and after each July 1 and January
4 1 covering tax due with that return during any month or period
5 more than 6 years before that July 1 or January 1,
6 respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5j, 5k, 5l, 5m,
7 5n, 7, 8, 9, 10, 11 and 12 of the Retailers' Occupation Tax Act
8 and Section 3-7 of the Uniform Penalty and Interest Act, which
9 are not inconsistent with this Act, shall apply, as far as
10 practicable, to the subject matter of this Act to the same
11 extent as if such provisions were included herein.

12 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
13 103-595, eff. 6-26-24.)

14 Section 20. The Service Use Tax Act is amended by changing
15 Section 12 as follows:

16 (35 ILCS 110/12) (from Ch. 120, par. 439.42)

17 Sec. 12. Applicability of Retailers' Occupation Tax Act
18 and Uniform Penalty and Interest Act. All of the provisions of
19 Sections 1d, 1e, 1f, 1i, 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12,
20 2-28, 2-29, 2-54, 2a, 2b, 2c, 3 (except as to the disposition
21 by the Department of the money collected under this Act), 4
22 (except that the time limitation provisions shall run from the
23 date when gross receipts are received), 5 (except that the
24 time limitation provisions on the issuance of notices of tax

1 liability shall run from the date when the tax is due rather
2 than from the date when gross receipts are received and except
3 that in the case of a failure to file a return required by this
4 Act, no notice of tax liability shall be issued on and after
5 July 1 and January 1 covering tax due with that return during
6 any month or period more than 6 years before that July 1 or
7 January 1, respectively), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k,
8 5l, 5m, 5n, 6d, 7, 8, 9, 10, 11 and 12 of the Retailers'
9 Occupation Tax Act which are not inconsistent with this Act,
10 and Section 3-7 of the Uniform Penalty and Interest Act, shall
11 apply, as far as practicable, to the subject matter of this Act
12 to the same extent as if such provisions were included herein.

13 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
14 103-595, eff. 6-26-24.)

15 Section 25. The Service Occupation Tax Act is amended by
16 changing Section 12 as follows:

17 (35 ILCS 115/12) (from Ch. 120, par. 439.112)

18 Sec. 12. All of the provisions of Sections 1d, 1e, 1f, 1i,
19 1j, 1j.1, 1k, 1m, 1n, 1o, 2-6, 2-12, 2-28, 2-29, 2-54, 2a, 2b,
20 2c, 3 (except as to the disposition by the Department of the
21 tax collected under this Act), 4 (except that the time
22 limitation provisions shall run from the date when the tax is
23 due rather than from the date when gross receipts are
24 received), 5 (except that the time limitation provisions on

1 the issuance of notices of tax liability shall run from the
2 date when the tax is due rather than from the date when gross
3 receipts are received), 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5j, 5k, 5l,
4 5m, 5n, 6d, 7, 8, 9, 10, 11, and 12 of the Retailers'
5 Occupation Tax Act which are not inconsistent with this Act,
6 and Section 3-7 of the Uniform Penalty and Interest Act shall
7 apply, as far as practicable, to the subject matter of this Act
8 to the same extent as if such provisions were included herein.
9 (Source: P.A. 102-700, eff. 4-19-22; 103-9, eff. 6-7-23;
10 103-595, eff. 6-26-24; 103-605, eff. 7-1-24.)

11 Section 30. The Retailers' Occupation Tax Act is amended
12 by adding Section 2-28 as follows:

13 (35 ILCS 120/2-28 new)

14 Sec. 2-28. Megaproject building materials exemption.

15 (a) Each retailer that makes a qualified sale of building
16 materials to be incorporated into real estate as part of a
17 building project at a megaproject site certified by the
18 Department of Commerce and Economic Opportunity under Section
19 605-1119 of the Department of Commerce and Economic
20 Opportunity Law of the Civil Administrative Code of Illinois
21 may deduct receipts from those sales when calculating the tax
22 imposed by this Act. Megaproject Building Materials Exemption
23 Certificates shall be issued by the Department for an initial
24 period not to exceed 10 years and may be renewed by the

1 Department for a period not to exceed 5 years.

2 (b) No retailer that is eligible for the deduction or
3 credit for a given sale under Section 5k of this Act related to
4 enterprise zones, Section 5l of this Act related to High
5 Impact Businesses, Section 5m of this Act related to REV
6 Illinois projects, Section 5n of this Act related to MICRO
7 Facilities, or Section 2-29 of this Act related to quantum
8 computing campuses shall be eligible for the deduction or
9 credit authorized under this Section for that same sale.

10 (c) A construction contractor or other entity shall not
11 make tax-free purchases unless it has an active Exemption
12 Certificate issued by the Department at the time of the
13 purchase.

14 (d) The Megaproject Administrator shall submit a request
15 to the Department for an initial certification or renewal of
16 the Megaproject Building Materials Exemption Certificate. Upon
17 request from the Megaproject Administrator, the Department
18 shall issue a Megaproject Building Materials Exemption
19 Certificate for each construction contractor or other entity
20 identified by the Megaproject Administrator. The Department
21 shall make the Megaproject Building Materials Exemption
22 Certificates available to each construction contractor or
23 other entity identified by the Megaproject Administrator and
24 to the Megaproject Administrator. Requests for Megaproject
25 Building Materials Exemption Certificates under this Section
26 must include the following information:

1 (1) the name and address of the construction
2 contractor or other entity;

3 (2) the name and location or address of the building
4 project site;

5 (3) the estimated amount of the exemption for each
6 construction contractor or other entity for which a
7 request for a Megaproject Building Materials Exemption
8 Certificate is made, based on a stated estimated average
9 tax rate and the percentage of the contract that consists
10 of building materials;

11 (4) the period of time during which supplies for the
12 project are expected to be purchased; and

13 (5) other reasonable information as the Department may
14 require, including, but not limited to, FEIN numbers, to
15 determine if the contractor or other entity, or any
16 partner, corporate officer, or, in the case of a limited
17 liability company, any manager or member of the
18 construction contractor or other entity is or has been the
19 owner, partner, corporate officer, or, in the case of a
20 limited liability company, manager or member of a person
21 that is in default for moneys due to the Department under
22 this Act or any other tax or fee Act administered by the
23 Department.

24 The Department, in its discretion, may require that the
25 request for a Megaproject Building Materials Exemption
26 Certificate be submitted electronically. The Department may,

1 in its discretion, issue Exemption Certificates
2 electronically.

3 (e) To document the exemption allowed under this Section,
4 the retailer must obtain from the purchaser the certification
5 required under this Section, which must contain the
6 Megaproject Building Materials Exemption Certificate number
7 issued to the purchaser by the Department. In addition, the
8 retailer must obtain a certification from the purchaser that
9 contains:

10 (1) a statement that the building materials are being
11 purchased for incorporation into real estate located in a
12 megaproject site;

13 (2) the location or address of the real estate into
14 which the building materials will be incorporated;

15 (3) the name of the megaproject in which that real
16 estate is located;

17 (4) a description of the building materials being
18 purchased;

19 (5) the purchaser's Megaproject Building Materials
20 Exemption Certificate number issued by the Department; and

21 (6) the purchaser's signature and date of purchase.

22 (f) The Department shall issue the Megaproject Building
23 Materials Exemption Certificates within 3 business days after
24 receipt of the request from the Megaproject Administrator.
25 This requirement does not apply if the Department, for
26 reasonable cause, is unable to issue the Exemption Certificate

1 within 3 business days. The Department may refuse to issue a
2 Megaproject Building Materials Exemption Certificate if any
3 owner, partner, or corporate officer, or, in the case of a
4 limited liability company, any manager or member, of the
5 construction contractor or other entity is or has been an
6 owner, partner, corporate officer, or, in the case of a
7 limited liability company, manager or member, of a person that
8 is in default for moneys due to the Department under this Act
9 or any other tax or fee Act administered by the Department.

10 (g) The Megaproject Building Materials Exemption
11 Certificate shall contain:

12 (1) a unique identifying number that shall be designed
13 in such a way that the Department is able to identify from
14 the unique number on the Exemption Certificate issued to a
15 given construction contractor or other entity the name of
16 the megaproject site and the construction contractor or
17 other entity to whom the Exemption Certificate is issued;

18 (2) the name of the construction contractor or entity
19 to whom the Exemption Certificate is issued;

20 (3) the issuance date, effective date, and expiration
21 date of the Exemption Certificate; and

22 (4) language stating that, if the construction
23 contractor or other entity who is issued the Exemption
24 Certificate makes a tax-exempt purchase, as described in
25 this Section, that is not eligible for exemption under
26 this Section or allows another person to make a tax-exempt

purchase, as described in this Section, that is not eligible for exemption under this Section, then, in addition to any tax or other penalty imposed, the construction contractor or other entity is subject to a penalty in an amount equal to the tax that would have been paid by the retailer under this Act as well as any applicable local retailers' occupation tax on the purchase that is not eligible for the exemption.

(h) After the Department issues Exemption Certificates for a given megaproject, the Megaproject Administrator may notify the Department of additional construction contractors or other entities that are eligible for a Megaproject Building Materials Exemption Certificate. Upon receiving such a notification and subject to the other provisions of this Section, the Department shall issue a Megaproject Building Materials Exemption Certificate to each additional construction contractor or other entity so identified.

(i) A Megaproject Administrator may ask the Department to rescind a Megaproject Building Materials Exemption Certificate previously issued by the Department to a construction contractor or other entity working at that certified megaproject site if that Megaproject Building Materials Exemption Certificate has not yet expired. Upon receiving such a request and subject to the other provisions of this Section, the Department shall issue the rescission of the Megaproject Building Materials Exemption Certificate to the construction

1 contractor or other entity identified by the Megaproject
2 Administrator and provide a copy of the rescission to the
3 construction contractor or other entity and to the Megaproject
4 Administrator.

5 (j) If the Department of Revenue determines that a
6 construction contractor or other entity that was issued an
7 Exemption Certificate under this Section made a tax-exempt
8 purchase, as described in this Section, that was not eligible
9 for exemption under this Section or allowed another person to
10 make a tax-exempt purchase, as described in this Section, that
11 was not eligible for exemption under this Section, then, in
12 addition to any tax or other penalty imposed, the construction
13 contractor or other entity is subject to a penalty equal to the
14 tax that would have been paid by the retailer under this Act as
15 well as any applicable local retailers' occupation tax on the
16 purchase that was not eligible for the exemption.

17 (k) Each contractor or other entity that has been issued a
18 Megaproject Building Materials Exemption Certificate under
19 this Section shall annually report to the Department the total
20 value of the megaproject building materials exemption from
21 State taxes. Reports under this subsection shall contain
22 information reasonably required by the Department to enable it
23 to verify and calculate the total tax benefits for taxes
24 imposed by the State and shall be categorized by megaproject
25 site. Reports under this subsection are due no later than May
26 31 of each year and shall cover the previous calendar year.

1 Failure to report data may result in revocation of the
2 Megaproject Building Materials Exemption Certificate issued to
3 the contractor or other entity. The Department may adopt rules
4 governing revocation determinations, including the length of
5 revocation. Factors to be considered in revocations shall
6 include, but are not limited to, prior compliance with the
7 reporting requirements, cooperation in discontinuing and
8 correcting violations, and whether the certificate was used
9 unlawfully during the preceding year. The Department, in its
10 discretion, may require that the reports filed under this
11 Section be submitted electronically.

12 (l) The Department shall propose rules as are reasonable
13 and necessary to implement the provisions of this Section
14 within 45 days after the effective date of this amendatory Act
15 of the 104th General Assembly.

16 (m) This Section is exempt from the provisions of Section
17 2-70.

18 (n) The exemption set forth in this Section applies to the
19 Use Tax Act, the Service Use Tax Act, and the Service
20 Occupation Tax Act and is incorporated by reference in Section
21 12 of each of those respective Acts.

22 (o) As used in this Section, "qualified sale" means a sale
23 of building materials that will be incorporated into real
24 estate as part of a building project for which a Megaproject
25 Building Materials Exemption Certificate has been issued to
26 the purchaser by the Department.

1 Section 35. The Property Tax Code is amended by changing
2 Section 20-15 and by adding Division 23 to Article 10 as
3 follows:

4 (35 ILCS 200/Art. 10 Div. 23 heading new)

5 Division 23. Megaprojects

6 (35 ILCS 200/10-1010 new)

7 Sec. 10-1010. Megaproject Assessment Freeze and Payment
8 Law; definitions. This Division 23 may be cited as the
9 Megaproject Assessment Freeze and Payment Law.

10 As used in this Division:

11 "Assessment officer" means the chief county assessment
12 officer of the county in which the megaproject is located.

13 "Assessment period" means the period beginning on the
14 first day of the calendar year after the calendar year in which
15 a megaproject is placed in service and ending on the date when
16 the megaproject no longer qualifies as a megaproject under
17 this Division.

18 "Base year" means:

19 (1) the calendar year prior to the calendar year in
20 which the Department issues the megaproject certificate,
21 if the Department issues a megaproject certificate for a
22 project located on the property without granting
23 preliminary approval for the project under Section

1 10-1040; or

2 (2) the calendar year prior to the calendar year in
3 which the Department grants that preliminary approval, if
4 the Department grants preliminary approval under Section
5 10-1040 for a megaproject located on the property.

6 "Base year valuation" means the assessed value, in the
7 base year, of the property comprising the megaproject.

8 "Company" means one or more entities whose aggregate
9 investment in the megaproject meets the minimum investment
10 required under this Division. The term "company" includes a
11 company affiliate unless the context clearly indicates
12 otherwise.

13 "Company affiliate" means an entity that joins with or is
14 an affiliate of a company and that participates in the
15 investment in, or financing of, a megaproject.

16 "Consumer Price Index" means the index published by the
17 Bureau of Labor Statistics of the United States Department of
18 Labor that measures the average change in prices of goods and
19 services purchased by all urban consumers, United States city
20 average, all items, 1982-84 = 100.

21 "Department" means the Department of Commerce and Economic
22 Opportunity.

23 "Eligible costs" means all costs incurred by or on behalf
24 of, or allocated to, a company, prior to the Department's
25 issuance of the megaproject certificate or during the
26 investment period, to create or construct a megaproject.

1 "Eligible costs" includes, without limitation:

2 (1) the purchase, site preparation, renovation,
3 rehabilitation, and construction of land, buildings,
4 structures, equipment, and furnishings used for or in the
5 megaproject;

6 (2) any goods or services for the megaproject that are
7 purchased and capitalized under generally accepted
8 accounting principles, including any organizational costs
9 and research and development costs incurred in Illinois;

10 (3) capitalized lease costs for land, buildings,
11 structures, and equipment valued at their present value
12 using the interest rate at which the company borrows funds
13 prevailing at the time the company entered into the lease;

14 (4) infrastructure development costs;

15 (5) debt service and project financing costs; and

16 (6) remediation costs, as defined in Section 58.2 of
17 the Environmental Protection Act, incurred voluntarily as
18 a non-responsible party pursuant to Title XVII of the
19 Environmental Protection Act and rules adopted under that
20 Title.

21 "Entity" means a sole proprietor, partnership, firm,
22 corporation, limited liability company, association, or other
23 business enterprise.

24 "Full-time employee" means an individual who is employed
25 for consideration for at least 35 hours each week or who
26 renders any other standard of service generally accepted by

1 industry custom or practice as full-time employment. An
2 individual for whom a W-2 is issued by a professional employer
3 organization is a full-time employee if he or she is employed
4 in the service of the applicant for at least 35 hours each week
5 or renders any other standard of service generally accepted by
6 industry custom or practice as full-time employment. An owner,
7 operator, or tenant who employs labor or services at a
8 specific site or facility under contract with another may
9 declare one full-time job for every 1,820 man-hours worked per
10 year under the contract. Vacations, paid holidays, and sick
11 time are included in this computation, but overtime is not
12 considered a part of regular hours.

13 "Incentive agreement" means an agreement between a company
14 and a local municipality obligating the company to make the
15 special payment under this Division, in addition to paying
16 property taxes, during the incentive period for a megaproject.

17 "Incentive period" means the period beginning on the first
18 day of the calendar year after the calendar year in which the
19 megaproject is placed in service and each calendar year
20 thereafter until the earlier of (i) the termination date or
21 (ii) the revocation of the megaproject certificate.

22 "Investment period" means the period ending 7 years after
23 the date on which the Department issues the megaproject
24 certificate, or such other longer period of time as the local
25 municipality and the company may agree to, not to exceed an
26 initial period of 10 years.

1 "Local municipality" means the city, village, or
2 incorporated town in which the megaproject is located or, if
3 the megaproject is located in an unincorporated area, the
4 county in which the megaproject is located.

5 "Megaproject" means a project that satisfies the minimum
6 investment requirements; job creation requirements, if
7 applicable; investment period requirements; and other
8 requirements of this Division.

9 "Megaproject certificate" means a certificate issued by
10 the Department that authorizes an assessment freeze as
11 provided in this Division.

12 "Minimum investment" means an investment during the
13 investment period in the megaproject of at least:

14 (1) \$1,000,000,000 in eligible costs within the
15 investment period and the creation of at least 50 new
16 full-time jobs; or

17 (2) \$500,000,000 in eligible costs within the
18 investment period and the creation of at least 100 new
19 full-time jobs.

20 "Minority person" means a person who is a citizen or
21 lawful permanent resident of the United States and who is any
22 of the following:

23 (1) American Indian or Alaska Native (a person having
24 origins in any of the original peoples of North and South
25 America, including Central America, and who maintains
26 tribal affiliation or community attachment).

1 (2) Asian (a person having origins in any of the
2 original peoples of the Far East, Southeast Asia, or the
3 Indian subcontinent, including, but not limited to,
4 Cambodia, China, India, Japan, Korea, Malaysia, Pakistan,
5 the Philippine Islands, Thailand, and Vietnam).

6 (3) Black or African American (a person having origins
7 in any of the black racial groups of Africa).

8 (4) Hispanic or Latino (a person of Cuban, Mexican,
9 Puerto Rican, South or Central American, or other Spanish
10 culture or origin, regardless of race).

11 (5) Native Hawaiian or Other Pacific Islander (a
12 person having origins in any of the original peoples of
13 Hawaii, Guam, Samoa, or other Pacific Islands).

14 "Minority-owned business" means a business that is at
15 least 51% owned by one or more minority persons, or that, in
16 the case of a corporation, has at least 51% of its stock owned
17 by one or more minority persons, and that, in either case, is
18 managed and operated on a daily basis by one or more of the
19 minority individuals who own the business.

20 "New full-time employee" means a full-time employee who
21 first became employed by the owner, operator, contractor, or
22 tenant of the megaproject during the investment period and
23 whose hiring results in a net increase in the owner's,
24 operator's, contractor's, or tenant's total number of
25 full-time Illinois employees.

26 "New full-time employee" does not include:

1 (1) a person who was previously employed in Illinois
2 by the applicant or a related family member prior to the
3 onset of the investment or incentive period; or

4 (2) an individual who has a direct or indirect
5 ownership interest of at least 5% in the profits, capital,
6 or value of the applicant.

7 "New full-time job" means an employment position with the
8 owner, operator, contractor, or tenant of the megaproject that
9 is located in Illinois and that is filled by a new full-time
10 employee.

11 "Placed in service" means that the company has commenced
12 its business operations at the megaproject site and has met
13 its minimum investment and job creation requirements under
14 this Section, if applicable.

15 "Project" means land, buildings, and other improvements on
16 the land, including water facilities, sewage treatment and
17 disposal facilities, and all other machinery, apparatuses,
18 equipment, office facilities, related infrastructure, and
19 furnishings that are considered necessary, suitable, or useful
20 by a company and comprise the megaproject, including all of
21 that property that is subject to assessment under the Property
22 Tax Code.

23 "Special payment" means the annual amount paid in addition
24 to property taxes paid during the incentive period as provided
25 in the incentive agreement.

26 "Taxing district" has the meaning given to that term in

1 Section 1-150.

2 "Termination date" means the last day of a calendar year
3 that is no earlier than the 23rd year and no later than the
4 40th year following the first calendar year in which a
5 megaproject is placed in service; however, if the preparation
6 of the site required, or the company performed, environmental
7 remediation under any applicable State or federal laws, then
8 "termination date" means the last day of a calendar year that
9 is no later than the 45th year following the first calendar
10 year in which a megaproject is placed in service. If the
11 incentive agreement is terminated under Section 10-1037, then
12 the termination date is the date the agreement is terminated.

13 (35 ILCS 200/10-1015 new)

14 Sec. 10-1015. Valuation during incentive period;
15 eligibility.

16 (a) Property that receives a megaproject certificate from
17 the Department is eligible for an assessment freeze, as
18 provided in this Division, eliminating from consideration, for
19 assessment purposes during the incentive period, the value
20 added to the property by the project and limiting the total
21 valuation of the property during the incentive period to the
22 base year valuation. If the company does not anticipate
23 completing the project within the investment period, then the
24 local municipality may approve one or more extensions of time
25 to complete the project. However, the local municipality may

1 not extend the project for a period that exceeds 5 years after
2 the last day of the investment period. Unless approved as part
3 of the original incentive agreement, the corporate authorities
4 of the local municipality may approve an extension under this
5 subsection by resolution, a copy of which must be delivered to
6 the Department within 30 days after the date the resolution is
7 adopted.

8 (b) To qualify for the assessment freeze, the company
9 must:

10 (1) make the minimum investment in the megaproject
11 during the investment period;

12 (2) enter into an incentive agreement with the local
13 municipality as described in this Division;

14 (3) if applicable as part of the minimum investment
15 criteria, create the applicable number of new full-time
16 jobs as a result of the megaproject;

17 (4) establish the goal of awarding 15% of the total
18 dollar amount of contracts that are related to the
19 megaproject and are awarded by the company during each
20 calendar year to minority-owned businesses; and

21 (5) fulfill all monetary obligations remaining under
22 any lease agreement entered into with a municipality for
23 the use of taxpayer-supported facilities if those
24 facilities will not be used by the company as a result of
25 the company pursuing a megaproject certificate under this
26 Division for a facility in a different municipality.

1 (c) For purposes of this Division, if a single company
2 enters into a financing arrangement of the type described in
3 subsection (b) of Section 10-1050, the investment in or
4 financing of the property by a developer, lessor, financing
5 entity, or other third party in accordance with this
6 arrangement is considered investment by the company.
7 Investment by a related person to the company is considered
8 investment by the company.

9 (35 ILCS 200/10-1020 new)

10 Sec. 10-1020. Incentive agreement; assessment freeze for
11 megaprojects; incentive period; location of the project;
12 criteria to qualify.

13 (a) To obtain the benefits provided in this Division, the
14 company shall, before January 1, 2031, apply in writing to the
15 local municipality to enter into an incentive agreement with
16 the municipality, in the form and manner required by the local
17 municipality, and shall certify to the facts asserted in the
18 application.

19 (b) The corporate authorities of the local municipality,
20 prior to entering into an incentive agreement under this
21 Section, shall hold a public hearing to consider the
22 application. The amount and terms of the proposed special
23 payment and the duration of the incentive agreement shall be
24 considered at the public hearing.

25 (c) The local municipality may not enter into, alter, or

1 amend an incentive agreement under this Division unless and
2 until all of the following are considered and approved by a
3 majority of the members of a local review board, in accordance
4 with the weighted vote set forth below:

5 (1) the base year;

6 (2) the base year valuation; and

7 (3) the amount of the special payment, including the
8 manner in which the payment will adjust over time.

9 (c-10) As duly elected officials representing their
10 respective bodies, local review board members are entrusted to
11 keep in mind the best interests of the entire affected
12 community area of the project for the short and long term.
13 Members are expected to review the project reports and
14 information, where provided and applicable, on behalf of the
15 constituents they represent. The board may request additional
16 documentation from the applicant to inform its review as the
17 board deems necessary to render a decision. The local review
18 board shall consist of one representative of each of the
19 following: (i) the school districts with the power to levy
20 taxes over any portion of the proposed site of the
21 megaproject; (ii) the unit of local government with primary
22 responsibility for providing fire protection service to the
23 proposed megaproject site; (iii) the unit of local government
24 with primary responsibility for providing police service to
25 the proposed megaproject site; (iv) the taxing districts that
26 are responsible for providing water or wastewater service to

1 the proposed megaproject site; and (v) any other taxing
2 district with the power to levy property taxes over any
3 portion of the proposed site of the megaproject. If a unit of
4 local government has primary responsibility for providing fire
5 protection service, police service, and water or wastewater
6 service to the proposed megaproject site, then the unit of
7 local government shall be represented on the local review
8 board by only one individual.

9 (c-15) The vote of the local review board shall be
10 weighted on a 100-point scale as follows: (i) 40% of the
11 weighted vote shall be allocated to school districts with the
12 power to levy taxes over any portion of the proposed site of
13 the megaproject; (ii) 20% of the weighted vote shall be
14 allocated to the unit of local government with primary
15 responsibility for providing fire protection service to the
16 proposed megaproject site; (iii) 20% of the weighted vote
17 shall be allocated to the unit of local government with
18 primary responsibility for providing police service to the
19 proposed megaproject site; (iv) 10% of the weighted vote shall
20 be allocated equally among the taxing districts that are
21 responsible for providing water or wastewater service to the
22 proposed megaproject site and, if no taxing district provides
23 either water or wastewater service to the proposed megaproject
24 site, the 10% shall be divided among the remaining taxing
25 districts based on the share of property taxes levied on the
26 proposed site of the megaproject at the time of application

1 for an incentive agreement; and (v) 10% of the weighted vote
2 shall be allocated to the remaining taxing districts based on
3 the share of property taxes levied on the proposed site of the
4 megaproject at the time of application for an incentive
5 agreement. All plan documents relied upon by the municipality
6 in its review of the application for an incentive agreement
7 under this Division shall be provided to the local review
8 board. The local review board may make reasonable requests of
9 the municipality for additional documents related to the
10 megaproject. All meetings of the local review board shall be
11 open to the public and subject to the requirements of the Open
12 Meetings Act.

13 A taxing body may be allocated a weighted vote from more
14 than one category under items (i) through (v) of this
15 subsection. However, no taxing district under this Division
16 shall be allocated more than a 50% weighted vote on the local
17 review board. If, pursuant to this subsection, a taxing body
18 is to be allocated a weighted vote exceeding 50% under items
19 (i) through (v), any weighted vote above 50% shall be
20 proportionally distributed among the other taxing districts,
21 based on the share of property taxes levied on the proposed
22 site of the megaproject at the time of application for an
23 incentive agreement.

24 (d) The company and the local municipality shall enter
25 into an incentive agreement requiring the special payment
26 described in Section 10-1025. The corporate authorities of the

1 local municipality shall adopt an ordinance approving the
2 incentive agreement.

3 (35 ILCS 200/10-1025 new)

4 Sec. 10-1025. Contents of incentive agreement.

5 (a) The incentive agreement under Section 10-1020 must
6 require the company to pay, or be responsible for the payment
7 of, an annual special payment to the local municipality,
8 beginning with the first tax year for which the assessment
9 freeze under this Division is applied to the megaproject. The
10 amount of the special payment shall be established in the
11 incentive agreement and may be a fixed amount for the duration
12 of the incentive period or may be subject to adjustment
13 downward or upward based on factors memorialized in the
14 incentive agreement. The amount of the special payment may
15 exceed but shall not be less than 10% of the property tax
16 levied against the megaproject property for the year
17 immediately preceding the base year.

18 (b) The incentive agreement shall obligate the company to
19 operate the megaproject at the designated project location for
20 a minimum of 20 years.

21 (c) The incentive agreement may contain such other terms
22 and conditions as are mutually agreeable to the local
23 municipality and the company and are consistent with the
24 requirements of this Division, including, without limitation,
25 operational and job creation requirements.

1 (d) In addition, all incentive agreements entered into
2 under Section 10-1020 must include, as the first portion of
3 the document, a recapitulation of the remaining contents of
4 the document, which shall include the following:

5 (1) the legal name of each party to the agreement;

6 (2) the street address of the project and the property
7 subject to the agreement;

8 (3) the agreed minimum investment;

9 (3.5) the agreed number of new full-time employees to
10 be employed, if applicable;

11 (4) the term of the agreement;

12 (5) a schedule showing the amount of the special
13 payment and its calculation for each year of the
14 agreement;

15 (6) a schedule showing the amount to be distributed
16 annually to each taxing district, as set forth in the
17 incentive agreement;

18 (7) any other feature or aspect of the agreement which
19 may affect the calculation of items (5) and (6) of this
20 subsection;

21 (8) the party or parties to the agreement who are
22 responsible for updating the information contained in the
23 summary document;

24 (9) a requirement that the company submit a
25 third-party agreed-upon procedures report verifying that
26 the project has been placed in service and that the

1 minimum investment and job creation requirements under
2 this Division have been met; and

3 (10) after the project has been placed in service, a
4 requirement that the company submit annual reports
5 demonstrating that it has maintained the agreed number of
6 new full-time employees at the megaproject site, if
7 applicable under the minimum investment criteria.

8 (35 ILCS 200/10-1027 new)

9 Sec. 10-1027. Minimum job creation requirements.

10 (a) If applicable under the minimum investment criteria of
11 this Division, the new full-time employees must be hired to
12 support the business operations of the megaproject and must
13 reside within the State of Illinois.

14 (b) A company may not satisfy the requirements of this
15 Section by relocating jobs from one site in Illinois to
16 another site in Illinois.

17 (35 ILCS 200/10-1030 new)

18 Sec. 10-1030. Installment bills; distribution of special
19 payments.

20 (a) The local municipality shall prepare a bill for the
21 company for each installment of the special payment according
22 to the schedule set forth in paragraph (5) of subsection (d) of
23 Section 10-1025, or as modified pursuant to paragraph (7) of
24 subsection (d) of Section 10-1025. The company shall pay each

1 installment of the special payment to the local municipality.
2 The treasurer of the local municipality shall deposit 30% of
3 the special payment proceeds, when collected, into a locally
4 held property tax relief fund. Moneys in the property tax
5 relief fund shall be used for property tax rebates to the
6 owners of commercial or residential property located in taxing
7 districts in which the megaproject is located. Property tax
8 rebates shall be distributed proportionally, with each
9 eligible recipient receiving the same percentage of the real
10 estate taxes paid during the preceding taxable year. The
11 municipality shall distribute the remainder of the special
12 payment proceeds to each affected taxing district in an amount
13 equal to the taxing district's proportionate share of property
14 taxes due and payable for the megaproject site, as evidenced
15 only by the proportionate share of each taxing district at the
16 time of application for the initial incentive agreement.

17 (b) Distribution to the taxing districts of the special
18 payment associated with the megaproject must be made within 60
19 days after receipt by the local municipality of the special
20 payment amounts.

21 (c) Misallocations of the special payments may be
22 corrected by adjusting later distributions, but these
23 adjustments must be made in the next succeeding year following
24 identification and resolution of the misallocation. To the
25 extent that distributions have been made improperly in
26 previous years, claims for adjustment must be made within one

1 year of the distribution.

2 (d) A taxing district that receives and retains revenues
3 from a special payment under this Division may, in its
4 discretion and in accordance with applicable law, use all or a
5 portion of the revenues for the purposes of financing the
6 issuance of revenue bonds.

7 (35 ILCS 200/10-1037 new)

8 Sec. 10-1037. Termination of incentive agreement;
9 automatic termination; minimum level of investment and new job
10 creation required to remain qualified for assessment freeze.

11 (a) The local municipality and the company may mutually
12 agree to terminate the incentive agreement at any time. From
13 the date of termination, the megaproject is subject to
14 assessment on the basis of the then-current fair cash value.

15 (b) An incentive agreement shall be terminated if the
16 company fails to satisfy the minimum investment level or the
17 job creation requirements, if applicable, provided in this
18 Division. If the incentive agreement is terminated under this
19 subsection, the megaproject is subject to assessment on the
20 basis of the then-current fair cash value beginning in the tax
21 year during which the termination occurs.

22 (c) An incentive agreement shall terminate if, at any
23 time, the company no longer has the minimum level of new job
24 creation, if applicable, or investment as provided in this
25 Division, without regard to depreciation.

1 (35 ILCS 200/10-1038 new)

2 Sec. 10-1038. Megaproject administration. The
3 administration of a megaproject shall be under the
4 jurisdiction of the local municipality that approved the
5 incentive agreement by ordinance. Each local municipality that
6 approves an incentive agreement by ordinance shall, by
7 ordinance, designate a Megaproject Administrator for the
8 megaproject within its jurisdiction. A Megaproject
9 Administrator must be an officer or employee of the local
10 municipality. The Megaproject Administrator shall be the
11 liaison between the local municipality, the Department, and
12 the Department of Revenue. The Megaproject Administrator shall
13 be responsible for ensuring the company is complying with the
14 terms of the incentive agreement. The Megaproject
15 Administrator shall notify the county assessor once the
16 project is placed in service and is eligible for the property
17 tax assessment freeze pursuant to Section 10-1015.

18 (35 ILCS 200/10-1040 new)

19 Sec. 10-1040. Megaproject applications; certification as a
20 megaproject and revocation of certification.

21 (a) The Department shall receive applications for
22 megaproject certificates under this Division. The Department
23 shall promptly notify the assessment officer when the
24 Department receives an application under this Section.

1 (b) An applicant for a megaproject certificate under this
2 Division must provide evidence to the Department of a fully
3 executed incentive agreement between the company and the local
4 municipality, as described in this Division, and the
5 Department shall verify that the incentive agreement meets the
6 requirements of Section 10-1025.

7 (c) An applicant for a megaproject certificate under this
8 Division must provide evidence to the Department that the
9 company has established the goal of awarding 15% of the total
10 dollar amount of contracts awarded during each calendar year
11 by the company, that are related to the project, to
12 minority-owned businesses.

13 (d) No project that contains any residential dwelling
14 units may be certified as a megaproject under this Division.

15 (e) The Department shall approve an application for a
16 megaproject certificate if the Department finds that the
17 project meets the requirements of this Division.

18 (f) Upon approval of the application, the Department shall
19 issue a megaproject certificate to the applicant and transmit
20 a copy to the assessment officer and the Department of
21 Revenue. The certificate shall identify the property on which
22 the megaproject is located and state that the property is
23 eligible for the property tax assessment freeze pursuant to
24 Section 10-1015 once the project is placed in service.

25 (g) On May 1 of each calendar year following issuance of
26 the megaproject certificate, until the minimum investment and

1 new job creation requirements, if applicable, have been met
2 and the megaproject has been placed in service, the company
3 shall deliver a report to the Department and Megaproject
4 Administrator on the status of construction or creation of the
5 megaproject and the amount of minimum investment made in the
6 megaproject during the preceding calendar year. If a project
7 for which a certificate has been issued has not met the minimum
8 investment and, if applicable, job creation requirements of
9 this Division within the investment period, the Department
10 shall revoke the certificate by written notice to the taxpayer
11 of record and transmit a copy of the revocation to the
12 assessment officer.

13 (h) If the local municipality notifies the Department that
14 the incentive agreement between the company and the local
15 municipality has been terminated, the Department shall revoke
16 the certificate by written notice to the taxpayer of record
17 and transmit a copy of the revocation to the assessment
18 officer.

19 (35 ILCS 200/10-1045 new)

20 Sec. 10-1045. Computation of valuation.

21 (a) Upon receipt of the megaproject certificate from the
22 Department, the assessment officer shall set the assessment of
23 the megaproject property based upon the terms of the incentive
24 agreement and shall make a notation on each statement of
25 assessment during the assessment period that the valuation of

1 the project is based upon the issuance of a megaproject
2 certificate.

3 (b) Upon revocation of a megaproject certificate, the
4 assessment officer shall compute the assessed valuation of the
5 project on the basis of the then-current fair cash value of the
6 property.

7 (35 ILCS 200/10-1050 new)

8 Sec. 10-1050. Transfers of interest in a megaproject;
9 sale-leaseback arrangement; requirements.

10 (a) Subject to the terms of the incentive agreement
11 between the company and the local municipality, ownership of
12 or any interest in the megaproject and any and all related
13 megaproject property, including, without limitation, transfers
14 of indirect beneficial interests and equity interests in a
15 company owning a megaproject, shall not affect the assessment
16 freeze or the validity of the megaproject certificate issued
17 under this Division. Notwithstanding the provisions of this
18 subsection, the incentive agreement shall be a covenant
19 running with the land.

20 (b) A company may enter into lending, financing, security,
21 leasing, or similar arrangements, or a succession of such
22 arrangements, with a financing entity concerning all or part
23 of a project, including, without limitation, a sale-leaseback
24 arrangement, equipment lease, build-to-suit lease, synthetic
25 lease, nordic lease, defeased tax benefit, or transfer lease,

1 an assignment, sublease, or similar arrangement, or succession
2 of those arrangements, with one or more financing entities
3 concerning all or part of a project, regardless of the
4 identity of the income tax or fee owner of the megaproject.
5 Neither the original transfer to the financing entity nor the
6 later transfer from the financing entity back to the company,
7 under terms in the sale-leaseback agreement, shall affect the
8 assessment freeze or the validity of the megaproject
9 certificate issued under this Division, regardless of whether
10 the income tax basis is changed for income tax purposes.

11 (c) The Department must receive notice of all transfers
12 undertaken with respect to other projects to effect a
13 financing. Notice shall be made in writing within 60 days
14 after the transfer, shall identify each transferee, and shall
15 contain other information required by the Department with the
16 appropriate returns. Failure to meet this notice requirement
17 does not adversely affect the assessment freeze.

18 (35 ILCS 200/10-1055 new)

19 Sec. 10-1055. Minimum investment by company affiliates. To
20 be eligible for the benefits of this Division, a company must
21 invest the minimum investment. Investments by company
22 affiliates during the investment period for the project may be
23 applied toward the minimum investment under this Division
24 regardless of whether the company affiliate was part of the
25 project. To qualify for the assessment freeze, the minimum

1 investment must be made in connection with the megaproject.

2 (35 ILCS 200/10-1060 new)

3 Sec. 10-1060. Valuation for purposes of bonded
4 indebtedness and property tax extension limitations. Projects
5 to which an assessment freeze applies pursuant to this
6 Division shall be valued, for purposes of calculating the
7 general obligation bond limits, debt limitations, or property
8 tax extension limitations of any unit of local government or
9 taxing district, only at the equalized assessed value that is
10 subject to taxation.

11 (35 ILCS 200/10-1065 new)

12 Sec. 10-1065. Abatements. Any taxing district, upon a
13 majority vote of its governing authority, may, after the
14 determination of the assessed valuation as set forth in this
15 Division, order the clerk of the appropriate municipality or
16 county to abate any portion of real property taxes otherwise
17 levied or extended by the taxing district on a megaproject.

18 (35 ILCS 200/10-1067 new)

19 Sec. 10-1067. STAR bonds. Notwithstanding any other
20 provision of law, including, but not limited to, subsection
21 (d) of Section 5-30 of the Statewide Innovation Development
22 and Economy Act, after the approval of an incentive agreement
23 by the local review board, the company may also apply for the

1 establishment of a STAR bond district on the site of the
2 megaproject, provided that the STAR bond district is used
3 exclusively for infrastructure to support the megaproject.
4 Nothing in this Section shall allow for the establishment of a
5 NOVA district in the area.

6 (35 ILCS 200/10-1070 new)

7 Sec. 10-1070. Filing of returns, contracts, and other
8 information; due date of payments and returns.

9 (a) The company and the local municipality shall file
10 notices, reports, and other information as required by the
11 Department.

12 (b) Special payments are due at the same time as property
13 tax payments and property tax returns are due for the
14 megaproject property.

15 (c) Failure to make a timely special payment results in
16 the assessment of penalties as if the payment were a
17 delinquent property tax payment or return.

18 (d) Within 30 days after the date of execution of an
19 incentive agreement, a copy of the incentive agreement must be
20 filed with the chief county assessment officer and the county
21 auditor for the county in which the megaproject is located.

22 (35 ILCS 200/10-1080 new)

23 Sec. 10-1080. Rules. The Department may adopt rules as
24 necessary to carry out the purpose of this Division.

1 (35 ILCS 200/10-1085 new)

2 Sec. 10-1085. Prohibition on multiple credits, exemptions,
3 and freezes. An applicant for a megaproject certificate who
4 qualifies for an assessment freeze under this Division is not
5 entitled to any other property tax credits, exemptions, or
6 assessment freezes relating to the megaproject.

7 (35 ILCS 200/10-1087 new)

8 Sec. 10-1087. Building materials exemption for
9 megaprojects. An applicant that is eligible for a megaproject
10 certificate under this Division is also eligible for the
11 building materials exemption under Section 605-1119 of the
12 Department of Commerce and Economic Opportunity Law of the
13 Civil Administrative Code of Illinois.

14 (35 ILCS 200/10-1090 new)

15 Sec. 10-1090. Data centers; prohibited.

16 (a) As used in this Section, "data center" has the meaning
17 given in subsection (c) of Section 605-1025 of the Department
18 of Commerce and Economic Opportunity Law of the Civil
19 Administrative Code of Illinois.

20 (b) Notwithstanding any other provision of law, the
21 Department shall not approve any megaproject certificate
22 application that includes as part of the application the
23 development of any data center.

1 (35 ILCS 200/10-1093 new)

2 Sec. 10-1093. Compliance with State and local ethical
3 standards; required.

4 (a) As used in this Section, "governmental entity",
5 "officer", "member", and "State employee" have the meaning
6 given in the State Officials and Employees Ethics Act.

7 (b) Officers, members, and State employees and officers
8 and employees of governmental entities shall comply with the
9 State Officials and Employees Ethics Act.

10 (35 ILCS 200/10-1095 new)

11 Sec. 10-1095. Tax Increment Financing districts. Land,
12 including improvements thereon, designated as a megaproject
13 site under this Division that is located within a
14 redevelopment project area designated under Division 74.4 of
15 Article 11 of the Illinois Municipal Code is not eligible to
16 receive any of the benefits afforded property under Division
17 74.4 of Article 11 of the Illinois Municipal Code.

18 (35 ILCS 200/10-1098 new)

19 Sec. 10-1098. Transparency; reporting. Within 3 years
20 after it issues a certificate for a megaproject site and every
21 3 years thereafter, the Department shall prepare, in
22 conjunction with the Department of Revenue and in accordance
23 with Governmental Accounting Standards Board (GASB) Statement

1 No. 77, a report for the megaproject site that contains the
2 following information:

3 (1) the annual value of the total tax exemption
4 granted to the company as a consequence of the assessment
5 freeze provided under this Division;

6 (2) the amount of revenue gained and lost by the State
7 and taxing districts on account of the megaproject,
8 including revenue gained or lost on account of the
9 megaproject building materials exemption;

10 (3) the number of full-time jobs supported by the
11 megaproject site and the average salary for those jobs,
12 analyzed by the Department across various dimensions, such
13 as industry classification or other factors the Department
14 deems relevant; and

15 (4) other types of information deemed significant by
16 the Department, provided that the information aligns with
17 the objective of assessing the revenue gains for State and
18 local governments from the megaproject site in comparison
19 to the dollar amount of tax incentives provided to the
20 company.

21 (35 ILCS 200/10-1099 new)

22 Sec. 10-1099. Repeal. This Division 23 is repealed 5 years
23 after the effective date of this amendatory Act of the 104th
24 General Assembly.

1 (35 ILCS 200/20-15)

2 Sec. 20-15. Information on bill or separate statement.
3 There shall be printed on each bill, or on a separate slip
4 which shall be mailed with the bill:

5 (a) a statement itemizing the rate at which taxes have
6 been extended for each of the taxing districts in the
7 county in whose district the property is located, and in
8 those counties utilizing electronic data processing
9 equipment the dollar amount of tax due from the person
10 assessed allocable to each of those taxing districts,
11 including a separate statement of the dollar amount of tax
12 due which is allocable to a tax levied under the Illinois
13 Local Library Act or to any other tax levied by a
14 municipality or township for public library purposes,

15 (b) a separate statement for each of the taxing
16 districts of the dollar amount of tax due which is
17 allocable to a tax levied under the Illinois Pension Code
18 or to any other tax levied by a municipality or township
19 for public pension or retirement purposes,

20 (b-5) a list of each tax increment financing (TIF)
21 district in which the property is located, the dollar
22 amount of tax due that is allocable to the TIF district,
23 and each redevelopment project that (i) is associated with
24 the TIF district and (ii) has been completed during or
25 before the taxable year for which the bill is prepared or
26 is in the process of being completed during that taxable

1 year,

2 (c) the total tax rate,

3 (d) the total amount of tax due, and

4 (e) the amount by which the total tax and the tax
5 allocable to each taxing district differs from the
6 taxpayer's last prior tax bill.

7 The county treasurer shall ensure that only those taxing
8 districts in which a parcel of property is located shall be
9 listed on the bill for that property.

10 In all counties the statement shall also provide:

11 (1) the property index number or other suitable
12 description,

13 (2) the assessment of the property,

14 (3) the statutory amount of each homestead exemption
15 applied to the property,

16 (4) the assessed value of the property after
17 application of all homestead exemptions,

18 (5) the equalization factors imposed by the county and
19 by the Department, ~~and~~

20 (6) the equalized assessment resulting from the
21 application of the equalization factors to the basic
22 assessment, and -

23 (7) the cumulative value of megaproject property tax
24 benefits awarded during the taxable year in the local
25 municipality in which the property is located.

26 In all counties which do not classify property for

1 purposes of taxation, for property on which a single family
2 residence is situated the statement shall also include a
3 statement to reflect the fair cash value determined for the
4 property. In all counties which classify property for purposes
5 of taxation in accordance with Section 4 of Article IX of the
6 Illinois Constitution, for parcels of residential property in
7 the lowest assessment classification the statement shall also
8 include a statement to reflect the fair cash value determined
9 for the property.

10 In all counties, the statement must include information
11 that certain taxpayers may be eligible for tax exemptions,
12 abatements, and other assistance programs and that, for more
13 information, taxpayers should consult with the office of their
14 township or county assessor and with the Department of
15 Revenue. For bills mailed on or after January 1, 2026, the
16 statement must include, in bold face type, a list of
17 exemptions available to taxpayers and contact information for
18 the chief county assessment officer.

19 In counties which use the estimated or accelerated billing
20 methods, these statements shall only be provided with the
21 final installment of taxes due. The provisions of this Section
22 create a mandatory statutory duty. They are not merely
23 directory or discretionary. The failure or neglect of the
24 collector to mail the bill, or the failure of the taxpayer to
25 receive the bill, shall not affect the validity of any tax, or
26 the liability for the payment of any tax.

1 (Source: P.A. 103-592, eff. 1-1-25; 104-6, eff. 6-16-25.)

2 Section 40. The Election Code is amended by changing
3 Section 28-1 as follows:

4 (10 ILCS 5/28-1) (from Ch. 46, par. 28-1)

5 Sec. 28-1. The initiation and submission of all public
6 questions to be voted upon by the electors of the State or of
7 any political subdivision or district or precinct or
8 combination of precincts shall be subject to the provisions of
9 this Article.

10 Questions of public policy which have any legal effect
11 shall be submitted to referendum only as authorized by a
12 statute which so provides or by the Constitution. Advisory
13 questions of public policy shall be submitted to referendum
14 pursuant to Section 28-5 or pursuant to a statute which so
15 provides.

16 The method of initiating the submission of a public
17 question shall be as provided by the statute authorizing such
18 public question, or as provided by the Constitution.

19 All public questions shall be initiated, submitted and
20 printed on the ballot in the form required by Section 16-7 of
21 this Act, except as may otherwise be specified in the statute
22 authorizing a public question.

23 Whenever a statute provides for the initiation of a public
24 question by a petition of electors, the provisions of such

1 statute shall govern with respect to the number of signatures
2 required, the qualifications of persons entitled to sign the
3 petition, the contents of the petition, the officer with whom
4 the petition must be filed, and the form of the question to be
5 submitted. If such statute does not specify any of the
6 foregoing petition requirements, the corresponding petition
7 requirements of Section 28-6 shall govern such petition.

8 Irrespective of the method of initiation, not more than 3
9 public questions other than (a) back door referenda, (b)
10 referenda to determine whether a disconnection may take place
11 where a city coterminous with a township is proposing to annex
12 territory from an adjacent township, (c) referenda held under
13 the provisions of the Property Tax Extension Limitation Law in
14 the Property Tax Code, (d) referenda held under Section 2-3002
15 of the Counties Code, or (e) referenda held under Article 22,
16 23, or 29 of the Township Code may be submitted to referendum
17 with respect to a political subdivision at the same election.

18 If more than 3 propositions are timely initiated or
19 certified for submission at an election with respect to a
20 political subdivision, the first 3 validly initiated, by the
21 filing of a petition or by the adoption of a resolution or
22 ordinance of a political subdivision, as the case may be,
23 shall be printed on the ballot and submitted at that election.
24 However, except as expressly authorized by law not more than
25 one proposition to change the form of government of a
26 municipality pursuant to Article VII of the Constitution may

1 be submitted at an election. If more than one such proposition
2 is timely initiated or certified for submission at an election
3 with respect to a municipality, the first validly initiated
4 shall be the one printed on the ballot and submitted at that
5 election.

6 No public question shall be submitted to the voters of a
7 political subdivision at any regularly scheduled election at
8 which such voters are not scheduled to cast votes for any
9 candidates for nomination for, election to or retention in
10 public office, except that if, in any existing or proposed
11 political subdivision in which the submission of a public
12 question at a regularly scheduled election is desired, the
13 voters of only a portion of such existing or proposed
14 political subdivision are not scheduled to cast votes for
15 nomination for, election to or retention in public office at
16 such election, but the voters in one or more other portions of
17 such existing or proposed political subdivision are scheduled
18 to cast votes for nomination for, election to or retention in
19 public office at such election, the public question shall be
20 voted upon by all the qualified voters of the entire existing
21 or proposed political subdivision at the election.

22 Not more than 3 advisory public questions may be submitted
23 to the voters of the entire state at a general election. If
24 more than 3 such advisory propositions are initiated, the
25 first 3 timely and validly initiated shall be the questions
26 printed on the ballot and submitted at that election; provided

1 however, that a question for a proposed amendment to Article
2 IV of the Constitution pursuant to Section 3, Article XIV of
3 the Constitution, or for a question submitted under the
4 Property Tax Cap Referendum Law, shall not be included in the
5 foregoing limitation.

6 Notwithstanding any other provision of law, a community
7 mental health public question may not be placed on the 2024
8 primary or general election ballot or on the 2025 consolidated
9 election ballots in the same township where a community mental
10 health public question was approved on the 2022 general
11 election ballot.

12 Notwithstanding any other provision of law, a question
13 initiated by a political subdivision of government requesting
14 the issuance of bonds shall be held only during a general
15 election.

16 (Source: P.A. 103-565, eff. 11-17-23; 103-1070, eff. 3-21-25.)

17 Section 45. The Counties Code is amended by changing
18 Section 6-4008 as follows:

19 (55 ILCS 5/6-4008) (from Ch. 34, par. 6-4008)

20 Sec. 6-4008. Petition for referendum. If a petition is
21 filed with the county clerk not later than 28 days after the
22 first publication or the posting of the resolution, signed by
23 not less than 5% of the number of legal voters who voted at the
24 last general election in such county, requesting that the

1 question of establishing an annual tax levy for the purpose of
2 obtaining funds to construct, reconstruct or remodel a
3 courthouse be submitted to the electors of the county, the
4 county clerk shall certify the question to the proper election
5 officials for submission at the next general ~~regular-scheduled~~
6 election in accordance with the general election law.

7 The question shall be substantially in the following form:

8 -----
9 Shall county issue bonds ~~bond~~ YES
10 in the amount of \$..... to construct -----
11 (or reconstruct or remodel a courthouse)? NO
12 -----

13 The election shall be conducted in accordance with the
14 general election law, at the nonpartisan election in 1981.

15 If a majority of the voters voting upon the aforesaid
16 question vote in favor of it, the bonds may be issued by such
17 county, but if a majority of the voters voting upon the
18 question vote against the question the county may not issue
19 bonds for the purpose of constructing, reconstructing, or
20 remodeling a courthouse under the provisions of this Division.
21 (Source: P.A. 86-962.)

22 Section 50. The Township Code is amended by changing
23 Section 210-5 as follows:

24 (60 ILCS 1/210-5)

1 Sec. 210-5. Application of Article; referendum.

2 (a) This Article applies only in those townships in which
3 the electors of the unincorporated area of the township, at
4 any regularly scheduled election held within the township, by
5 majority vote, authorize the township board to exercise the
6 powers conferred by this Article.

7 (b) Whenever the township board, by a resolution passed by
8 a majority of its members, requests that the question whether
9 it shall be allowed to exercise the powers conferred by this
10 Article be submitted to the electors of the unincorporated
11 area of the township, and upon the delivery of a certified copy
12 of the resolution to the proper election official, the
13 election official shall submit the question to the electors at
14 any regular scheduled election held within the township or,
15 for the issuance of bonds, at any general election held within
16 the township.

17 (c) The question submitted to the electors shall be
18 printed in plain, prominent type upon a ballot in the form
19 required by the general election law. If a majority of the
20 electors voting on the question are in favor of conferring
21 powers under this Article, the proper election official shall
22 certify the results of the referendum to the township clerk
23 within 10 days after the election. The certificate shall
24 include (i) the date of the referendum and a summary of the
25 proposition submitted, (ii) the number of electors for or
26 against the proposition, and (iii) a description of the area

1 of the township within which the township board may exercise
2 the powers conferred by this Article.

3 (d) This Article does not apply in any township in which a
4 county ordinance or resolution is in effect regulating the
5 collection and disposal of refuse, garbage, and ashes.

6 (Source: P.A. 82-783; 88-62.)

7 Section 55. The Illinois Local Library Act is amended by
8 changing Section 5-2.5 as follows:

9 (75 ILCS 5/5-2.5)

10 Sec. 5-2.5. Bonds as indebtedness. Notwithstanding any
11 provision of law to the contrary:

12 (a) Any bonds issued under Section 5-2 of this Act shall
13 not be considered indebtedness under any law including, but
14 not limited to, Section 8-5-1 of the Illinois Municipal Code,
15 and such bonds may be issued, regardless of any limitations on
16 indebtedness in law, if the conditions of subsection (b) are
17 met.

18 (b) Bonds shall not be considered indebtedness and may be
19 issued regardless of any limitations on indebtedness under
20 subsection (a) if:

21 (1) the bond or bonds are issued after approval by
22 voters at a general ~~regularly scheduled~~ election;

23 (2) the bond or bonds do not exceed a principal amount
24 of \$11,000,000 in the aggregate;

1 (3) on or before the date of sale of the bond or bonds,
2 the board of trustees of the public library and the
3 corporate authorities determine, by ordinance or
4 resolution, that the library project funded by the bond or
5 bonds is needed; and

6 (4) the bond or bonds are issued prior to November 1,
7 2020.

8 (Source: P.A. 99-735, eff. 8-5-16.)

9 Section 60. The School Code is amended by changing
10 Sections 5-32, 12-13, 12-15, 19-1, 19-3, 19-9, 20-7, 32-5.6,
11 34-22.1, 34-22.2, 34-22.3, 34-22.4, and 34-22.5 as follows:

12 (105 ILCS 5/5-32) (from Ch. 122, par. 5-32)

13 Sec. 5-32. Failure to maintain schools - Transportation
14 and tuition. If any school district other than a non-high
15 school district shall for 1 year fail to maintain within the
16 boundaries of the school district a recognized public school
17 as required by law, such district shall become automatically
18 dissolved and the property and territory of such district
19 shall be disposed of in the manner provided for the disposal of
20 territory and property in Section 7-11 of this Act. However, a
21 school district shall not be dissolved where the State Board
22 of Education and the regional superintendent of the region in
23 which a district has legally authorized the building of a
24 school and legally selected a school house site and has issued

1 bonds for such building shall jointly find and certify that
2 such building has been authorized, site selected and bonds
3 issued.

4 If a district has its territory included within a petition
5 to form a community unit district under Article 11E of this
6 Code, that district may not be dissolved under this Section
7 until the end of the school year in which all proceedings
8 relating to formation of that community unit district are
9 finally concluded, whether by disallowance of the petition, by
10 referendum, by a final court decision or otherwise. Until such
11 proceedings are finally concluded, the regional superintendent
12 having jurisdiction of the district that is not maintaining a
13 recognized school shall assign the pupils of that district to
14 an adjoining school district, subject to the requirement that
15 the district from which the pupils are so assigned shall pay
16 tuition for such pupils to the district to which the pupils are
17 assigned, in accordance with Section 10-20.12a of this Act or
18 in such lesser amount as may be agreed to by the 2 districts.

19 However, until July 1, 1969 or one year after the entry of
20 a final decision by a court of competent jurisdiction in the
21 event of litigation with respect to any of the matters set
22 forth in this Section, whichever is the later, notwithstanding
23 the provisions of this Section, any protectorate high school
24 district composed of contiguous and compact territory having
25 not less than 2,000 inhabitants and which has an equalized
26 assessed valuation of not less than \$6,000,000, shall be and

1 remain a protectorate high school district if a majority of
2 the pupils attend a high school in a special charter district
3 maintaining grades 1 through 12 and if during that period the
4 voters of the district, by referendum to be ordered by the
5 board, vote in favor of the proposition that such district
6 maintain and operate a high school within such district, and
7 also authorize the purchase of a school site, the building of a
8 school building and the issuance of bonds for such purpose,
9 which bonds are duly issued. The Board shall certify the
10 proposition to the proper election authorities for submission,
11 in accordance with the general election law.

12 The proposition to maintain and operate a high school
13 within such district shall be in substantially the following
14 form:

15 -----
16 Shall
17 High School District Number, YES
18 County, Illinois,
19 maintain and operate a high school -----
20 within that High School
21 District and for the benefit NO
22 of the pupils residing therein?
23 -----

24 and is approved if a majority of the voters voting on the
25 proposition is in favor thereof. The proposition of purchasing
26 a school site, the building of a school building and the

1 issuance of bonds for such purpose shall be submitted to the
2 voters and may be voted upon at the same election that the
3 proposition of maintaining and operating a high school within
4 the district is submitted or at any general ~~regularly~~
5 ~~scheduled~~ election subsequent thereto as may be ordered by the
6 board. Thereupon, that protectorate high school district shall
7 thereafter exist as a community high school district and
8 possess and enjoy all of the powers, duties and authorities of
9 a community high school district under Article 12 of this Act.

10 Throughout its existence as a protectorate district and
11 until the legal voters residing in the district have
12 determined to maintain and operate a high school within the
13 district and have been authorized to purchase a school site,
14 build a school building and to issue bonds for such purpose and
15 which bonds are duly issued, or until the dissolution of the
16 district as required by this Section, such protectorate
17 district may use its funds to pay for the tuition and
18 transportation of the pupils in such district that attend a
19 high school in a special charter district maintaining grades 1
20 through 12. A protectorate high school district is defined to
21 be a district which does not own or operate its own school
22 buildings.

23 (Source: P.A. 94-1019, eff. 7-10-06.)

24 (105 ILCS 5/12-13) (from Ch. 122, par. 12-13)

25 Sec. 12-13. Bond issue - Resolution - Election. If there

1 has been a delay in the extension and collection of taxes
2 levied by the governing body of any nonhigh school district
3 caused by a reassessment of real property therein, the
4 district may issue bonds for the purpose of paying unpaid
5 tuition claims or other claims against it.

6 Before any nonhigh school district issues any such bonds
7 the board of education shall examine and consider the claims
8 proposed to be paid, and if it appears that they were
9 authorized and allowed for proper nonhigh school purposes, it
10 shall adopt a resolution so declaring and set forth and
11 describe in detail such claims. The adoption of the resolution
12 shall establish the validity thereof. The resolution shall
13 also declare the intention of the nonhigh school district to
14 issue bonds for the purpose of paying such claims and direct
15 that notice of such intention be published at least once in a
16 newspaper published and having a general circulation in the
17 district, if there be one, but if there is no newspaper
18 published in such district then by publishing such notice in a
19 newspaper having a general circulation in the district or if
20 no newspaper is published in the district in one or more
21 newspapers with a general circulation in the district. The
22 notice shall include a statement of (1) the specific number of
23 voters required to sign a petition requesting that the
24 question of the adoption of the resolution be submitted to the
25 electors of the district; (2) the time in which the petition
26 must be filed; and (3) the date of the prospective referendum.

1 The recording officer of the district shall provide a petition
2 form to any individual requesting one. If within 30 days after
3 the publication a petition is filed with the recording officer
4 of the district, signed by voters of the district equal to 10%
5 or more of the registered voters of the district, requesting
6 that the proposition to issue the bonds be submitted to the
7 voters thereof, then such district shall not be authorized to
8 issue them until either the petition has been determined to be
9 invalid or insufficient or the proposition has been submitted
10 to and approved by a majority of the voters voting on the
11 proposition at a general ~~regular scheduled~~ election. The board
12 shall certify the proposition to the proper election
13 authorities for submission in accordance with the general
14 election law. If no such petition is filed, or if any and all
15 petitions filed are invalid, such district may issue the
16 bonds. In addition to the requirements of the general election
17 law the notice of the election shall set forth the intention of
18 the district to issue bonds under the provisions of this
19 Section. The ballot to be used at the election shall be in
20 substantially the following form:

21 OFFICIAL BALLOT

22 -----
23 Shall the Board of Education
24 of Nonhigh School District No. YES
25, County, Illinois, be -----
26 authorized to issue bonds as authorized NO

1 by Sec. 12-13 of the School Code?

2 -----
3 (Source: P.A. 87-767.)

4 (105 ILCS 5/12-15) (from Ch. 122, par. 12-15)

5 Sec. 12-15. Bonds to pay tuition or judgments - Resolution
6 - Election. Any nonhigh school district may issue bonds for
7 the purpose of paying unpaid tuition claims or judgments which
8 have been obtained by any school district against the nonhigh
9 school district on unpaid tuition claims, or for the purpose
10 of paying other claims against the nonhigh school district.

11 Before any such district issues any such bonds the board
12 of education thereof shall examine and consider the claims for
13 unpaid tuition and other claims proposed to be paid including
14 any judgments obtained against the district on unpaid tuition
15 claims and if it appears that such claims and judgments were
16 authorized and allowed for proper nonhigh school purposes, it
17 shall adopt a resolution so declaring and set forth and
18 describe in detail such claims and judgments and the adoption
19 of the resolution shall establish the validity thereof. The
20 intention of the district to issue bonds for the purpose of
21 paying such claims and judgments shall be declared in the
22 resolution and it shall be directed therein that notice of
23 such intention be published in accordance with the general
24 election law. The proposition to issue bonds shall be
25 certified to the proper election authorities for submission to

1 the voters of the district at a general ~~regular-scheduled~~
2 election, in accordance with the general election law and if
3 approved by a majority of such voters voting thereon the
4 district may issue the bonds. In addition to the requirements
5 in the general election law notice of the election shall set
6 forth the intention of the district to issue bonds under the
7 provisions of this Section. The proposition shall be in
8 substantially the following form:

9 OFFICIAL BALLOT

10 -----
11 Shall the Board of Education of
12 Nonhigh School District No....., YES
13 County, Illinois, be authorized -----
14 to issue bonds as authorized by NO
15 Section 12-15 of the School Code?

16 -----
17 (Source: P.A. 81-1489.)

18 (105 ILCS 5/19-1)

19 Sec. 19-1. Debt limitations of school districts.

20 (a) School districts shall not be subject to the
21 provisions limiting their indebtedness prescribed in the Local
22 Government Debt Limitation Act.

23 No school districts maintaining grades K through 8 or 9
24 through 12 shall become indebted in any manner or for any
25 purpose to an amount, including existing indebtedness, in the

1 aggregate exceeding 6.9% on the value of the taxable property
2 therein to be ascertained by the last assessment for State and
3 county taxes or, until January 1, 1983, if greater, the sum
4 that is produced by multiplying the school district's 1978
5 equalized assessed valuation by the debt limitation percentage
6 in effect on January 1, 1979, previous to the incurring of such
7 indebtedness.

8 No school districts maintaining grades K through 12 shall
9 become indebted in any manner or for any purpose to an amount,
10 including existing indebtedness, in the aggregate exceeding
11 13.8% on the value of the taxable property therein to be
12 ascertained by the last assessment for State and county taxes
13 or, until January 1, 1983, if greater, the sum that is produced
14 by multiplying the school district's 1978 equalized assessed
15 valuation by the debt limitation percentage in effect on
16 January 1, 1979, previous to the incurring of such
17 indebtedness.

18 No partial elementary unit district, as defined in Article
19 11E of this Code, shall become indebted in any manner or for
20 any purpose in an amount, including existing indebtedness, in
21 the aggregate exceeding 6.9% of the value of the taxable
22 property of the entire district, to be ascertained by the last
23 assessment for State and county taxes, plus an amount,
24 including existing indebtedness, in the aggregate exceeding
25 6.9% of the value of the taxable property of that portion of
26 the district included in the elementary and high school

1 classification, to be ascertained by the last assessment for
2 State and county taxes. Moreover, no partial elementary unit
3 district, as defined in Article 11E of this Code, shall become
4 indebted on account of bonds issued by the district for high
5 school purposes in the aggregate exceeding 6.9% of the value
6 of the taxable property of the entire district, to be
7 ascertained by the last assessment for State and county taxes,
8 nor shall the district become indebted on account of bonds
9 issued by the district for elementary purposes in the
10 aggregate exceeding 6.9% of the value of the taxable property
11 for that portion of the district included in the elementary
12 and high school classification, to be ascertained by the last
13 assessment for State and county taxes.

14 Notwithstanding the provisions of any other law to the
15 contrary, in any case in which the voters of a school district
16 have approved a proposition for the issuance of bonds of such
17 school district at an election held prior to January 1, 1979,
18 and all of the bonds approved at such election have not been
19 issued, the debt limitation applicable to such school district
20 during the calendar year 1979 shall be computed by multiplying
21 the value of taxable property therein, including personal
22 property, as ascertained by the last assessment for State and
23 county taxes, previous to the incurring of such indebtedness,
24 by the percentage limitation applicable to such school
25 district under the provisions of this subsection (a).

26 (a-5) After January 1, 2018, no school district may issue

1 bonds under Sections 19-2 through 19-7 of this Code and rely on
2 an exception to the debt limitations in this Section unless it
3 has complied with the requirements of Section 21 of the Bond
4 Issue Notification Act and the bonds have been approved by
5 referendum.

6 (b) Notwithstanding the debt limitation prescribed in
7 subsection (a) of this Section, additional indebtedness may be
8 incurred in an amount not to exceed the estimated cost of
9 acquiring or improving school sites or constructing and
10 equipping additional building facilities under the following
11 conditions:

12 (1) Whenever the enrollment of students for the next
13 school year is estimated by the board of education to
14 increase over the actual present enrollment by not less
15 than 35% or by not less than 200 students or the actual
16 present enrollment of students has increased over the
17 previous school year by not less than 35% or by not less
18 than 200 students and the board of education determines
19 that additional school sites or building facilities are
20 required as a result of such increase in enrollment; and

21 (2) When the Regional Superintendent of Schools having
22 jurisdiction over the school district and the State
23 Superintendent of Education concur in such enrollment
24 projection or increase and approve the need for such
25 additional school sites or building facilities and the
26 estimated cost thereof; and

1 (3) When the voters in the school district approve a
2 proposition for the issuance of bonds for the purpose of
3 acquiring or improving such needed school sites or
4 constructing and equipping such needed additional building
5 facilities at an election called and held for that
6 purpose. Notice of such an election shall state that the
7 amount of indebtedness proposed to be incurred would
8 exceed the debt limitation otherwise applicable to the
9 school district. The ballot for such proposition shall
10 state what percentage of the equalized assessed valuation
11 will be outstanding in bonds if the proposed issuance of
12 bonds is approved by the voters; or

13 (4) Notwithstanding the provisions of paragraphs (1)
14 through (3) of this subsection (b), if the school board
15 determines that additional facilities are needed to
16 provide a quality educational program and not less than
17 2/3 of those voting in an election called by the school
18 board on the question approve the issuance of bonds for
19 the construction of such facilities, the school district
20 may issue bonds for this purpose; or

21 (5) Notwithstanding the provisions of paragraphs (1)
22 through (3) of this subsection (b), if (i) the school
23 district has previously availed itself of the provisions
24 of paragraph (4) of this subsection (b) to enable it to
25 issue bonds, (ii) the voters of the school district have
26 not defeated a proposition for the issuance of bonds since

1 the referendum described in paragraph (4) of this
2 subsection (b) was held, (iii) the school board determines
3 that additional facilities are needed to provide a quality
4 educational program, and (iv) a majority of those voting
5 in an election called by the school board on the question
6 approve the issuance of bonds for the construction of such
7 facilities, the school district may issue bonds for this
8 purpose.

9 In no event shall the indebtedness incurred pursuant to
10 this subsection (b) and the existing indebtedness of the
11 school district exceed 15% of the value of the taxable
12 property therein to be ascertained by the last assessment for
13 State and county taxes, previous to the incurring of such
14 indebtedness or, until January 1, 1983, if greater, the sum
15 that is produced by multiplying the school district's 1978
16 equalized assessed valuation by the debt limitation percentage
17 in effect on January 1, 1979.

18 The indebtedness provided for by this subsection (b) shall
19 be in addition to and in excess of any other debt limitation.

20 (c) Notwithstanding the debt limitation prescribed in
21 subsection (a) of this Section, in any case in which a public
22 question for the issuance of bonds of a proposed school
23 district maintaining grades kindergarten through 12 received
24 at least 60% of the valid ballots cast on the question at an
25 election held on or prior to November 8, 1994, and in which the
26 bonds approved at such election have not been issued, the

1 school district pursuant to the requirements of Section 11A-10
2 (now repealed) may issue the total amount of bonds approved at
3 such election for the purpose stated in the question.

4 (d) Notwithstanding the debt limitation prescribed in
5 subsection (a) of this Section, a school district that meets
6 all the criteria set forth in paragraphs (1) and (2) of this
7 subsection (d) may incur an additional indebtedness in an
8 amount not to exceed \$4,500,000, even though the amount of the
9 additional indebtedness authorized by this subsection (d),
10 when incurred and added to the aggregate amount of
11 indebtedness of the district existing immediately prior to the
12 district incurring the additional indebtedness authorized by
13 this subsection (d), causes the aggregate indebtedness of the
14 district to exceed the debt limitation otherwise applicable to
15 that district under subsection (a):

16 (1) The additional indebtedness authorized by this
17 subsection (d) is incurred by the school district through
18 the issuance of bonds under and in accordance with Section
19 17-2.11a for the purpose of replacing a school building
20 which, because of mine subsidence damage, has been closed
21 as provided in paragraph (2) of this subsection (d) or
22 through the issuance of bonds under and in accordance with
23 Section 19-3 for the purpose of increasing the size of, or
24 providing for additional functions in, such replacement
25 school buildings, or both such purposes.

26 (2) The bonds issued by the school district as

1 provided in paragraph (1) above are issued for the
2 purposes of construction by the school district of a new
3 school building pursuant to Section 17-2.11, to replace an
4 existing school building that, because of mine subsidence
5 damage, is closed as of the end of the 1992-93 school year
6 pursuant to action of the regional superintendent of
7 schools of the educational service region in which the
8 district is located under Section 3-14.22 or are issued
9 for the purpose of increasing the size of, or providing
10 for additional functions in, the new school building being
11 constructed to replace a school building closed as the
12 result of mine subsidence damage, or both such purposes.

13 (e) (Blank).

14 (f) Notwithstanding the provisions of subsection (a) of
15 this Section or of any other law, bonds in not to exceed the
16 aggregate amount of \$5,500,000 and issued by a school district
17 meeting the following criteria shall not be considered
18 indebtedness for purposes of any statutory limitation and may
19 be issued in an amount or amounts, including existing
20 indebtedness, in excess of any heretofore or hereafter imposed
21 statutory limitation as to indebtedness:

22 (1) At the time of the sale of such bonds, the board of
23 education of the district shall have determined by
24 resolution that the enrollment of students in the district
25 is projected to increase by not less than 7% during each of
26 the next succeeding 2 school years.

1 (2) The board of education shall also determine by
2 resolution that the improvements to be financed with the
3 proceeds of the bonds are needed because of the projected
4 enrollment increases.

5 (3) The board of education shall also determine by
6 resolution that the projected increases in enrollment are
7 the result of improvements made or expected to be made to
8 passenger rail facilities located in the school district.

9 Notwithstanding the provisions of subsection (a) of this
10 Section or of any other law, a school district that has availed
11 itself of the provisions of this subsection (f) prior to July
12 22, 2004 (the effective date of Public Act 93-799) may also
13 issue bonds approved by referendum up to an amount, including
14 existing indebtedness, not exceeding 25% of the equalized
15 assessed value of the taxable property in the district if all
16 of the conditions set forth in items (1), (2), and (3) of this
17 subsection (f) are met.

18 (g) Notwithstanding the provisions of subsection (a) of
19 this Section or any other law, bonds in not to exceed an
20 aggregate amount of 25% of the equalized assessed value of the
21 taxable property of a school district and issued by a school
22 district meeting the criteria in paragraphs (i) through (iv)
23 of this subsection shall not be considered indebtedness for
24 purposes of any statutory limitation and may be issued
25 pursuant to resolution of the school board in an amount or
26 amounts, including existing indebtedness, in excess of any

1 statutory limitation of indebtedness heretofore or hereafter
2 imposed:

3 (i) The bonds are issued for the purpose of
4 constructing a new high school building to replace two
5 adjacent existing buildings which together house a single
6 high school, each of which is more than 65 years old, and
7 which together are located on more than 10 acres and less
8 than 11 acres of property.

9 (ii) At the time the resolution authorizing the
10 issuance of the bonds is adopted, the cost of constructing
11 a new school building to replace the existing school
12 building is less than 60% of the cost of repairing the
13 existing school building.

14 (iii) The sale of the bonds occurs before July 1,
15 1997.

16 (iv) The school district issuing the bonds is a unit
17 school district located in a county of less than 70,000
18 and more than 50,000 inhabitants, which has an average
19 daily attendance of less than 1,500 and an equalized
20 assessed valuation of less than \$29,000,000.

21 (h) Notwithstanding any other provisions of this Section
22 or the provisions of any other law, until January 1, 1998, a
23 community unit school district maintaining grades K through 12
24 may issue bonds up to an amount, including existing
25 indebtedness, not exceeding 27.6% of the equalized assessed
26 value of the taxable property in the district, if all of the

1 following conditions are met:

2 (i) The school district has an equalized assessed
3 valuation for calendar year 1995 of less than \$24,000,000;

4 (ii) The bonds are issued for the capital improvement,
5 renovation, rehabilitation, or replacement of existing
6 school buildings of the district, all of which buildings
7 were originally constructed not less than 40 years ago;

8 (iii) The voters of the district approve a proposition
9 for the issuance of the bonds at a referendum held after
10 March 19, 1996; and

11 (iv) The bonds are issued pursuant to Sections 19-2
12 through 19-7 of this Code.

13 (i) Notwithstanding any other provisions of this Section
14 or the provisions of any other law, until January 1, 1998, a
15 community unit school district maintaining grades K through 12
16 may issue bonds up to an amount, including existing
17 indebtedness, not exceeding 27% of the equalized assessed
18 value of the taxable property in the district, if all of the
19 following conditions are met:

20 (i) The school district has an equalized assessed
21 valuation for calendar year 1995 of less than \$44,600,000;

22 (ii) The bonds are issued for the capital improvement,
23 renovation, rehabilitation, or replacement of existing
24 school buildings of the district, all of which existing
25 buildings were originally constructed not less than 80
26 years ago;

1 (iii) The voters of the district approve a proposition
2 for the issuance of the bonds at a referendum held after
3 December 31, 1996; and

4 (iv) The bonds are issued pursuant to Sections 19-2
5 through 19-7 of this Code.

6 (j) Notwithstanding any other provisions of this Section
7 or the provisions of any other law, until January 1, 1999, a
8 community unit school district maintaining grades K through 12
9 may issue bonds up to an amount, including existing
10 indebtedness, not exceeding 27% of the equalized assessed
11 value of the taxable property in the district if all of the
12 following conditions are met:

13 (i) The school district has an equalized assessed
14 valuation for calendar year 1995 of less than \$140,000,000
15 and a best 3 months average daily attendance for the
16 1995-96 school year of at least 2,800;

17 (ii) The bonds are issued to purchase a site and build
18 and equip a new high school, and the school district's
19 existing high school was originally constructed not less
20 than 35 years prior to the sale of the bonds;

21 (iii) At the time of the sale of the bonds, the board
22 of education determines by resolution that a new high
23 school is needed because of projected enrollment
24 increases;

25 (iv) At least 60% of those voting in an election held
26 after December 31, 1996 approve a proposition for the

1 issuance of the bonds; and

2 (v) The bonds are issued pursuant to Sections 19-2
3 through 19-7 of this Code.

4 (k) Notwithstanding the debt limitation prescribed in
5 subsection (a) of this Section, a school district that meets
6 all the criteria set forth in paragraphs (1) through (4) of
7 this subsection (k) may issue bonds to incur an additional
8 indebtedness in an amount not to exceed \$4,000,000 even though
9 the amount of the additional indebtedness authorized by this
10 subsection (k), when incurred and added to the aggregate
11 amount of indebtedness of the school district existing
12 immediately prior to the school district incurring such
13 additional indebtedness, causes the aggregate indebtedness of
14 the school district to exceed or increases the amount by which
15 the aggregate indebtedness of the district already exceeds the
16 debt limitation otherwise applicable to that school district
17 under subsection (a):

18 (1) the school district is located in 2 counties, and
19 a referendum to authorize the additional indebtedness was
20 approved by a majority of the voters of the school
21 district voting on the proposition to authorize that
22 indebtedness;

23 (2) the additional indebtedness is for the purpose of
24 financing a multi-purpose room addition to the existing
25 high school;

26 (3) the additional indebtedness, together with the

1 existing indebtedness of the school district, shall not
2 exceed 17.4% of the value of the taxable property in the
3 school district, to be ascertained by the last assessment
4 for State and county taxes; and

5 (4) the bonds evidencing the additional indebtedness
6 are issued, if at all, within 120 days of August 14, 1998
7 (the effective date of Public Act 90-757).

8 (1) Notwithstanding any other provisions of this Section
9 or the provisions of any other law, until January 1, 2000, a
10 school district maintaining grades kindergarten through 8 may
11 issue bonds up to an amount, including existing indebtedness,
12 not exceeding 15% of the equalized assessed value of the
13 taxable property in the district if all of the following
14 conditions are met:

15 (i) the district has an equalized assessed valuation
16 for calendar year 1996 of less than \$10,000,000;

17 (ii) the bonds are issued for capital improvement,
18 renovation, rehabilitation, or replacement of one or more
19 school buildings of the district, which buildings were
20 originally constructed not less than 70 years ago;

21 (iii) the voters of the district approve a proposition
22 for the issuance of the bonds at a referendum held on or
23 after March 17, 1998; and

24 (iv) the bonds are issued pursuant to Sections 19-2
25 through 19-7 of this Code.

26 (m) Notwithstanding any other provisions of this Section

1 or the provisions of any other law, until January 1, 1999, an
2 elementary school district maintaining grades K through 8 may
3 issue bonds up to an amount, excluding existing indebtedness,
4 not exceeding 18% of the equalized assessed value of the
5 taxable property in the district, if all of the following
6 conditions are met:

7 (i) The school district has an equalized assessed
8 valuation for calendar year 1995 of ~~or~~ less than
9 \$7,700,000;

10 (ii) The school district operates 2 elementary
11 attendance centers that until 1976 were operated as the
12 attendance centers of 2 separate and distinct school
13 districts;

14 (iii) The bonds are issued for the construction of a
15 new elementary school building to replace an existing
16 multi-level elementary school building of the school
17 district that is not accessible at all levels and parts of
18 which were constructed more than 75 years ago;

19 (iv) The voters of the school district approve a
20 proposition for the issuance of the bonds at a referendum
21 held after July 1, 1998; and

22 (v) The bonds are issued pursuant to Sections 19-2
23 through 19-7 of this Code.

24 (n) Notwithstanding the debt limitation prescribed in
25 subsection (a) of this Section or any other provisions of this
26 Section or of any other law, a school district that meets all

1 of the criteria set forth in paragraphs (i) through (vi) of
2 this subsection (n) may incur additional indebtedness by the
3 issuance of bonds in an amount not exceeding the amount
4 certified by the Capital Development Board to the school
5 district as provided in paragraph (iii) of this subsection
6 (n), even though the amount of the additional indebtedness so
7 authorized, when incurred and added to the aggregate amount of
8 indebtedness of the district existing immediately prior to the
9 district incurring the additional indebtedness authorized by
10 this subsection (n), causes the aggregate indebtedness of the
11 district to exceed the debt limitation otherwise applicable by
12 law to that district:

13 (i) The school district applies to the State Board of
14 Education for a school construction project grant and
15 submits a district facilities plan in support of its
16 application pursuant to Section 5-20 of the School
17 Construction Law.

18 (ii) The school district's application and facilities
19 plan are approved by, and the district receives a grant
20 entitlement for a school construction project issued by,
21 the State Board of Education under the School Construction
22 Law.

23 (iii) The school district has exhausted its bonding
24 capacity or the unused bonding capacity of the district is
25 less than the amount certified by the Capital Development
26 Board to the district under Section 5-15 of the School

1 Construction Law as the dollar amount of the school
2 construction project's cost that the district will be
3 required to finance with non-grant funds in order to
4 receive a school construction project grant under the
5 School Construction Law.

6 (iv) The bonds are issued for a "school construction
7 project", as that term is defined in Section 5-5 of the
8 School Construction Law, in an amount that does not exceed
9 the dollar amount certified, as provided in paragraph
10 (iii) of this subsection (n), by the Capital Development
11 Board to the school district under Section 5-15 of the
12 School Construction Law.

13 (v) The voters of the district approve a proposition
14 for the issuance of the bonds at a referendum held after
15 the criteria specified in paragraphs (i) and (iii) of this
16 subsection (n) are met.

17 (vi) The bonds are issued pursuant to Sections 19-2
18 through 19-7 of the School Code.

19 (o) Notwithstanding any other provisions of this Section
20 or the provisions of any other law, until November 1, 2007, a
21 community unit school district maintaining grades K through 12
22 may issue bonds up to an amount, including existing
23 indebtedness, not exceeding 20% of the equalized assessed
24 value of the taxable property in the district if all of the
25 following conditions are met:

26 (i) the school district has an equalized assessed

1 valuation for calendar year 2001 of at least \$737,000,000
2 and an enrollment for the 2002-2003 school year of at
3 least 8,500;

4 (ii) the bonds are issued to purchase school sites,
5 build and equip a new high school, build and equip a new
6 junior high school, build and equip 5 new elementary
7 schools, and make technology and other improvements and
8 additions to existing schools;

9 (iii) at the time of the sale of the bonds, the board
10 of education determines by resolution that the sites and
11 new or improved facilities are needed because of projected
12 enrollment increases;

13 (iv) at least 57% of those voting in a general
14 election held prior to January 1, 2003 approved a
15 proposition for the issuance of the bonds; and

16 (v) the bonds are issued pursuant to Sections 19-2
17 through 19-7 of this Code.

18 (p) Notwithstanding any other provisions of this Section
19 or the provisions of any other law, a community unit school
20 district maintaining grades K through 12 may issue bonds up to
21 an amount, including indebtedness, not exceeding 27% of the
22 equalized assessed value of the taxable property in the
23 district if all of the following conditions are met:

24 (i) The school district has an equalized assessed
25 valuation for calendar year 2001 of at least \$295,741,187
26 and a best 3 months' average daily attendance for the

1 2002-2003 school year of at least 2,394.

2 (ii) The bonds are issued to build and equip 3
3 elementary school buildings; build and equip one middle
4 school building; and alter, repair, improve, and equip all
5 existing school buildings in the district.

6 (iii) At the time of the sale of the bonds, the board
7 of education determines by resolution that the project is
8 needed because of expanding growth in the school district
9 and a projected enrollment increase.

10 (iv) The bonds are issued pursuant to Sections 19-2
11 through 19-7 of this Code.

12 (p-5) Notwithstanding any other provisions of this Section
13 or the provisions of any other law, bonds issued by a community
14 unit school district maintaining grades K through 12 shall not
15 be considered indebtedness for purposes of any statutory
16 limitation and may be issued in an amount or amounts,
17 including existing indebtedness, in excess of any heretofore
18 or hereafter imposed statutory limitation as to indebtedness,
19 if all of the following conditions are met:

20 (i) For each of the 4 most recent years, residential
21 property comprises more than 80% of the equalized assessed
22 valuation of the district.

23 (ii) At least 2 school buildings that were constructed
24 40 or more years prior to the issuance of the bonds will be
25 demolished and will be replaced by new buildings or
26 additions to one or more existing buildings.

1 (iii) Voters of the district approve a proposition for
2 the issuance of the bonds at a general ~~regularly scheduled~~
3 election.

4 (iv) At the time of the sale of the bonds, the school
5 board determines by resolution that the new buildings or
6 building additions are needed because of an increase in
7 enrollment projected by the school board.

8 (v) The principal amount of the bonds, including
9 existing indebtedness, does not exceed 25% of the
10 equalized assessed value of the taxable property in the
11 district.

12 (vi) The bonds are issued prior to January 1, 2007,
13 pursuant to Sections 19-2 through 19-7 of this Code.

14 (p-10) Notwithstanding any other provisions of this
15 Section or the provisions of any other law, bonds issued by a
16 community consolidated school district maintaining grades K
17 through 8 shall not be considered indebtedness for purposes of
18 any statutory limitation and may be issued in an amount or
19 amounts, including existing indebtedness, in excess of any
20 heretofore or hereafter imposed statutory limitation as to
21 indebtedness, if all of the following conditions are met:

22 (i) For each of the 4 most recent years, residential
23 and farm property comprises more than 80% of the equalized
24 assessed valuation of the district.

25 (ii) The bond proceeds are to be used to acquire and
26 improve school sites and build and equip a school

1 building.

2 (iii) Voters of the district approve a proposition for
3 the issuance of the bonds at a general ~~regularly scheduled~~
4 election.

5 (iv) At the time of the sale of the bonds, the school
6 board determines by resolution that the school sites and
7 building additions are needed because of an increase in
8 enrollment projected by the school board.

9 (v) The principal amount of the bonds, including
10 existing indebtedness, does not exceed 20% of the
11 equalized assessed value of the taxable property in the
12 district.

13 (vi) The bonds are issued prior to January 1, 2007,
14 pursuant to Sections 19-2 through 19-7 of this Code.

15 (p-15) In addition to all other authority to issue bonds,
16 the Oswego Community Unit School District Number 308 may issue
17 bonds with an aggregate principal amount not to exceed
18 \$450,000,000, but only if all of the following conditions are
19 met:

20 (i) The voters of the district have approved a
21 proposition for the bond issue at the general election
22 held on November 7, 2006.

23 (ii) At the time of the sale of the bonds, the school
24 board determines, by resolution, that: (A) the building
25 and equipping of the new high school building, new junior
26 high school buildings, new elementary school buildings,

1 early childhood building, maintenance building,
2 transportation facility, and additions to existing school
3 buildings, the altering, repairing, equipping, and
4 provision of technology improvements to existing school
5 buildings, and the acquisition and improvement of school
6 sites, as the case may be, are required as a result of a
7 projected increase in the enrollment of students in the
8 district; and (B) the sale of bonds for these purposes is
9 authorized by legislation that exempts the debt incurred
10 on the bonds from the district's statutory debt
11 limitation.

12 (iii) The bonds are issued, in one or more bond
13 issues, on or before November 7, 2011, but the aggregate
14 principal amount issued in all such bond issues combined
15 must not exceed \$450,000,000.

16 (iv) The bonds are issued in accordance with this
17 Article 19.

18 (v) The proceeds of the bonds are used only to
19 accomplish those projects approved by the voters at the
20 general election held on November 7, 2006.

21 The debt incurred on any bonds issued under this subsection
22 (p-15) shall not be considered indebtedness for purposes of
23 any statutory debt limitation.

24 (p-20) In addition to all other authority to issue bonds,
25 the Lincoln-Way Community High School District Number 210 may
26 issue bonds with an aggregate principal amount not to exceed

1 \$225,000,000, but only if all of the following conditions are
2 met:

3 (i) The voters of the district have approved a
4 proposition for the bond issue at the general primary
5 election held on March 21, 2006.

6 (ii) At the time of the sale of the bonds, the school
7 board determines, by resolution, that: (A) the building
8 and equipping of the new high school buildings, the
9 altering, repairing, and equipping of existing school
10 buildings, and the improvement of school sites, as the
11 case may be, are required as a result of a projected
12 increase in the enrollment of students in the district;
13 and (B) the sale of bonds for these purposes is authorized
14 by legislation that exempts the debt incurred on the bonds
15 from the district's statutory debt limitation.

16 (iii) The bonds are issued, in one or more bond
17 issues, on or before March 21, 2011, but the aggregate
18 principal amount issued in all such bond issues combined
19 must not exceed \$225,000,000.

20 (iv) The bonds are issued in accordance with this
21 Article 19.

22 (v) The proceeds of the bonds are used only to
23 accomplish those projects approved by the voters at the
24 primary election held on March 21, 2006.

25 The debt incurred on any bonds issued under this subsection
26 (p-20) shall not be considered indebtedness for purposes of

1 any statutory debt limitation.

2 (p-25) In addition to all other authority to issue bonds,
3 Rochester Community Unit School District 3A may issue bonds
4 with an aggregate principal amount not to exceed \$18,500,000,
5 but only if all of the following conditions are met:

6 (i) The voters of the district approve a proposition
7 for the bond issuance at the general primary election held
8 in 2008.

9 (ii) At the time of the sale of the bonds, the school
10 board determines, by resolution, that: (A) the building
11 and equipping of a new high school building; the addition
12 of classrooms and support facilities at the high school,
13 middle school, and elementary school; the altering,
14 repairing, and equipping of existing school buildings; and
15 the improvement of school sites, as the case may be, are
16 required as a result of a projected increase in the
17 enrollment of students in the district; and (B) the sale
18 of bonds for these purposes is authorized by a law that
19 exempts the debt incurred on the bonds from the district's
20 statutory debt limitation.

21 (iii) The bonds are issued, in one or more bond
22 issues, on or before December 31, 2012, but the aggregate
23 principal amount issued in all such bond issues combined
24 must not exceed \$18,500,000.

25 (iv) The bonds are issued in accordance with this
26 Article 19.

1 (v) The proceeds of the bonds are used to accomplish
2 only those projects approved by the voters at the primary
3 election held in 2008.

4 The debt incurred on any bonds issued under this subsection
5 (p-25) shall not be considered indebtedness for purposes of
6 any statutory debt limitation.

7 (p-30) In addition to all other authority to issue bonds,
8 Prairie Grove Consolidated School District 46 may issue bonds
9 with an aggregate principal amount not to exceed \$30,000,000,
10 but only if all of the following conditions are met:

11 (i) The voters of the district approve a proposition
12 for the bond issuance at an election held in 2008.

13 (ii) At the time of the sale of the bonds, the school
14 board determines, by resolution, that (A) the building and
15 equipping of a new school building and additions to
16 existing school buildings are required as a result of a
17 projected increase in the enrollment of students in the
18 district and (B) the altering, repairing, and equipping of
19 existing school buildings are required because of the age
20 of the existing school buildings.

21 (iii) The bonds are issued, in one or more bond
22 issuances, on or before December 31, 2012; however, the
23 aggregate principal amount issued in all such bond
24 issuances combined must not exceed \$30,000,000.

25 (iv) The bonds are issued in accordance with this
26 Article.

1 (v) The proceeds of the bonds are used to accomplish
2 only those projects approved by the voters at an election
3 held in 2008.

4 The debt incurred on any bonds issued under this subsection
5 (p-30) shall not be considered indebtedness for purposes of
6 any statutory debt limitation.

7 (p-35) In addition to all other authority to issue bonds,
8 Prairie Hill Community Consolidated School District 133 may
9 issue bonds with an aggregate principal amount not to exceed
10 \$13,900,000, but only if all of the following conditions are
11 met:

12 (i) The voters of the district approved a proposition
13 for the bond issuance at an election held on April 17,
14 2007.

15 (ii) At the time of the sale of the bonds, the school
16 board determines, by resolution, that (A) the improvement
17 of the site of and the building and equipping of a school
18 building are required as a result of a projected increase
19 in the enrollment of students in the district and (B) the
20 repairing and equipping of the Prairie Hill Elementary
21 School building is required because of the age of that
22 school building.

23 (iii) The bonds are issued, in one or more bond
24 issuances, on or before December 31, 2011, but the
25 aggregate principal amount issued in all such bond
26 issuances combined must not exceed \$13,900,000.

1 (iv) The bonds are issued in accordance with this
2 Article.

3 (v) The proceeds of the bonds are used to accomplish
4 only those projects approved by the voters at an election
5 held on April 17, 2007.

6 The debt incurred on any bonds issued under this subsection
7 (p-35) shall not be considered indebtedness for purposes of
8 any statutory debt limitation.

9 (p-40) In addition to all other authority to issue bonds,
10 Mascoutah Community Unit District 19 may issue bonds with an
11 aggregate principal amount not to exceed \$55,000,000, but only
12 if all of the following conditions are met:

13 (1) The voters of the district approve a proposition
14 for the bond issuance at a regular election held on or
15 after November 4, 2008.

16 (2) At the time of the sale of the bonds, the school
17 board determines, by resolution, that (i) the building and
18 equipping of a new high school building is required as a
19 result of a projected increase in the enrollment of
20 students in the district and the age and condition of the
21 existing high school building, (ii) the existing high
22 school building will be demolished, and (iii) the sale of
23 bonds is authorized by a statute that exempts the debt
24 incurred on the bonds from the district's statutory debt
25 limitation.

26 (3) The bonds are issued, in one or more bond

1 issuances, on or before December 31, 2011, but the
2 aggregate principal amount issued in all such bond
3 issuances combined must not exceed \$55,000,000.

4 (4) The bonds are issued in accordance with this
5 Article.

6 (5) The proceeds of the bonds are used to accomplish
7 only those projects approved by the voters at a regular
8 election held on or after November 4, 2008.

9 The debt incurred on any bonds issued under this
10 subsection (p-40) shall not be considered indebtedness for
11 purposes of any statutory debt limitation.

12 (p-45) Notwithstanding the provisions of subsection (a) of
13 this Section or of any other law, bonds issued pursuant to
14 Section 19-3.5 of this Code shall not be considered
15 indebtedness for purposes of any statutory limitation if the
16 bonds are issued in an amount or amounts, including existing
17 indebtedness of the school district, not in excess of 18.5% of
18 the value of the taxable property in the district to be
19 ascertained by the last assessment for State and county taxes.

20 (p-50) Notwithstanding the provisions of subsection (a) of
21 this Section or of any other law, bonds issued pursuant to
22 Section 19-3.10 of this Code shall not be considered
23 indebtedness for purposes of any statutory limitation if the
24 bonds are issued in an amount or amounts, including existing
25 indebtedness of the school district, not in excess of 43% of
26 the value of the taxable property in the district to be

1 ascertained by the last assessment for State and county taxes.

2 (p-55) In addition to all other authority to issue bonds,
3 Belle Valley School District 119 may issue bonds with an
4 aggregate principal amount not to exceed \$47,500,000, but only
5 if all of the following conditions are met:

6 (1) The voters of the district approve a proposition
7 for the bond issuance at an election held on or after April
8 7, 2009.

9 (2) Prior to the issuance of the bonds, the school
10 board determines, by resolution, that (i) the building and
11 equipping of a new school building is required as a result
12 of mine subsidence in an existing school building and
13 because of the age and condition of another existing
14 school building and (ii) the issuance of bonds is
15 authorized by a statute that exempts the debt incurred on
16 the bonds from the district's statutory debt limitation.

17 (3) The bonds are issued, in one or more bond
18 issuances, on or before March 31, 2014, but the aggregate
19 principal amount issued in all such bond issuances
20 combined must not exceed \$47,500,000.

21 (4) The bonds are issued in accordance with this
22 Article.

23 (5) The proceeds of the bonds are used to accomplish
24 only those projects approved by the voters at an election
25 held on or after April 7, 2009.

26 The debt incurred on any bonds issued under this

1 subsection (p-55) shall not be considered indebtedness for
2 purposes of any statutory debt limitation. Bonds issued under
3 this subsection (p-55) must mature within not to exceed 30
4 years from their date, notwithstanding any other law to the
5 contrary.

6 (p-60) In addition to all other authority to issue bonds,
7 Wilmington Community Unit School District Number 209-U may
8 issue bonds with an aggregate principal amount not to exceed
9 \$2,285,000, but only if all of the following conditions are
10 met:

11 (1) The proceeds of the bonds are used to accomplish
12 only those projects approved by the voters at the general
13 primary election held on March 21, 2006.

14 (2) Prior to the issuance of the bonds, the school
15 board determines, by resolution, that (i) the projects
16 approved by the voters were and are required because of
17 the age and condition of the school district's prior and
18 existing school buildings and (ii) the issuance of the
19 bonds is authorized by legislation that exempts the debt
20 incurred on the bonds from the district's statutory debt
21 limitation.

22 (3) The bonds are issued in one or more bond issuances
23 on or before March 1, 2011, but the aggregate principal
24 amount issued in all those bond issuances combined must
25 not exceed \$2,285,000.

26 (4) The bonds are issued in accordance with this

1 Article.

2 The debt incurred on any bonds issued under this
3 subsection (p-60) shall not be considered indebtedness for
4 purposes of any statutory debt limitation.

5 (p-65) In addition to all other authority to issue bonds,
6 West Washington County Community Unit School District 10 may
7 issue bonds with an aggregate principal amount not to exceed
8 \$32,200,000 and maturing over a period not exceeding 25 years,
9 but only if all of the following conditions are met:

10 (1) The voters of the district approve a proposition
11 for the bond issuance at an election held on or after
12 February 2, 2010.

13 (2) Prior to the issuance of the bonds, the school
14 board determines, by resolution, that (A) all or a portion
15 of the existing Okawville Junior/Senior High School
16 Building will be demolished; (B) the building and
17 equipping of a new school building to be attached to and
18 the alteration, repair, and equipping of the remaining
19 portion of the Okawville Junior/Senior High School
20 Building is required because of the age and current
21 condition of that school building; and (C) the issuance of
22 bonds is authorized by a statute that exempts the debt
23 incurred on the bonds from the district's statutory debt
24 limitation.

25 (3) The bonds are issued, in one or more bond
26 issuances, on or before March 31, 2014, but the aggregate

1 principal amount issued in all such bond issuances
2 combined must not exceed \$32,200,000.

3 (4) The bonds are issued in accordance with this
4 Article.

5 (5) The proceeds of the bonds are used to accomplish
6 only those projects approved by the voters at an election
7 held on or after February 2, 2010.

8 The debt incurred on any bonds issued under this
9 subsection (p-65) shall not be considered indebtedness for
10 purposes of any statutory debt limitation.

11 (p-70) In addition to all other authority to issue bonds,
12 Cahokia Community Unit School District 187 may issue bonds
13 with an aggregate principal amount not to exceed \$50,000,000,
14 but only if all the following conditions are met:

15 (1) The voters of the district approve a proposition
16 for the bond issuance at an election held on or after
17 November 2, 2010.

18 (2) Prior to the issuance of the bonds, the school
19 board determines, by resolution, that (i) the building and
20 equipping of a new school building is required as a result
21 of the age and condition of an existing school building
22 and (ii) the issuance of bonds is authorized by a statute
23 that exempts the debt incurred on the bonds from the
24 district's statutory debt limitation.

25 (3) The bonds are issued, in one or more issuances, on
26 or before July 1, 2016, but the aggregate principal amount

1 issued in all such bond issuances combined must not exceed
2 \$50,000,000.

3 (4) The bonds are issued in accordance with this
4 Article.

5 (5) The proceeds of the bonds are used to accomplish
6 only those projects approved by the voters at an election
7 held on or after November 2, 2010.

8 The debt incurred on any bonds issued under this
9 subsection (p-70) shall not be considered indebtedness for
10 purposes of any statutory debt limitation. Bonds issued under
11 this subsection (p-70) must mature within not to exceed 25
12 years from their date, notwithstanding any other law,
13 including Section 19-3 of this Code, to the contrary.

14 (p-75) Notwithstanding the debt limitation prescribed in
15 subsection (a) of this Section or any other provisions of this
16 Section or of any other law, the execution of leases on or
17 after January 1, 2007 and before July 1, 2011 by the Board of
18 Education of Peoria School District 150 with a public building
19 commission for leases entered into pursuant to the Public
20 Building Commission Act shall not be considered indebtedness
21 for purposes of any statutory debt limitation.

22 This subsection (p-75) applies only if the State Board of
23 Education or the Capital Development Board makes one or more
24 grants to Peoria School District 150 pursuant to the School
25 Construction Law. The amount exempted from the debt limitation
26 as prescribed in this subsection (p-75) shall be no greater

1 than the amount of one or more grants awarded to Peoria School
2 District 150 by the State Board of Education or the Capital
3 Development Board.

4 (p-80) In addition to all other authority to issue bonds,
5 Ridgeland School District 122 may issue bonds with an
6 aggregate principal amount not to exceed \$50,000,000 for the
7 purpose of refunding or continuing to refund bonds originally
8 issued pursuant to voter approval at the general election held
9 on November 7, 2000, and the debt incurred on any bonds issued
10 under this subsection (p-80) shall not be considered
11 indebtedness for purposes of any statutory debt limitation.
12 Bonds issued under this subsection (p-80) may be issued in one
13 or more issuances and must mature within not to exceed 25 years
14 from their date, notwithstanding any other law, including
15 Section 19-3 of this Code, to the contrary.

16 (p-85) In addition to all other authority to issue bonds,
17 Hall High School District 502 may issue bonds with an
18 aggregate principal amount not to exceed \$32,000,000, but only
19 if all the following conditions are met:

20 (1) The voters of the district approve a proposition
21 for the bond issuance at an election held on or after April
22 9, 2013.

23 (2) Prior to the issuance of the bonds, the school
24 board determines, by resolution, that (i) the building and
25 equipping of a new school building is required as a result
26 of the age and condition of an existing school building,

1 (ii) the existing school building should be demolished in
2 its entirety or the existing school building should be
3 demolished except for the 1914 west wing of the building,
4 and (iii) the issuance of bonds is authorized by a statute
5 that exempts the debt incurred on the bonds from the
6 district's statutory debt limitation.

7 (3) The bonds are issued, in one or more issuances,
8 not later than 5 years after the date of the referendum
9 approving the issuance of the bonds, but the aggregate
10 principal amount issued in all such bond issuances
11 combined must not exceed \$32,000,000.

12 (4) The bonds are issued in accordance with this
13 Article.

14 (5) The proceeds of the bonds are used to accomplish
15 only those projects approved by the voters at an election
16 held on or after April 9, 2013.

17 The debt incurred on any bonds issued under this
18 subsection (p-85) shall not be considered indebtedness for
19 purposes of any statutory debt limitation. Bonds issued under
20 this subsection (p-85) must mature within not to exceed 30
21 years from their date, notwithstanding any other law,
22 including Section 19-3 of this Code, to the contrary.

23 (p-90) In addition to all other authority to issue bonds,
24 Lebanon Community Unit School District 9 may issue bonds with
25 an aggregate principal amount not to exceed \$7,500,000, but
26 only if all of the following conditions are met:

1 (1) The voters of the district approved a proposition
2 for the bond issuance at the general primary election on
3 February 2, 2010.

4 (2) At or prior to the time of the sale of the bonds,
5 the school board determines, by resolution, that (i) the
6 building and equipping of a new elementary school building
7 is required as a result of a projected increase in the
8 enrollment of students in the district and the age and
9 condition of the existing Lebanon Elementary School
10 building, (ii) a portion of the existing Lebanon
11 Elementary School building will be demolished and the
12 remaining portion will be altered, repaired, and equipped,
13 and (iii) the sale of bonds is authorized by a statute that
14 exempts the debt incurred on the bonds from the district's
15 statutory debt limitation.

16 (3) The bonds are issued, in one or more bond
17 issuances, on or before April 1, 2014, but the aggregate
18 principal amount issued in all such bond issuances
19 combined must not exceed \$7,500,000.

20 (4) The bonds are issued in accordance with this
21 Article.

22 (5) The proceeds of the bonds are used to accomplish
23 only those projects approved by the voters at the general
24 primary election held on February 2, 2010.

25 The debt incurred on any bonds issued under this
26 subsection (p-90) shall not be considered indebtedness for

1 purposes of any statutory debt limitation.

2 (p-95) In addition to all other authority to issue bonds,
3 Monticello Community Unit School District 25 may issue bonds
4 with an aggregate principal amount not to exceed \$35,000,000,
5 but only if all of the following conditions are met:

6 (1) The voters of the district approve a proposition
7 for the bond issuance at an election held on or after
8 November 4, 2014.

9 (2) Prior to the issuance of the bonds, the school
10 board determines, by resolution, that (i) the building and
11 equipping of a new school building is required as a result
12 of the age and condition of an existing school building
13 and (ii) the issuance of bonds is authorized by a statute
14 that exempts the debt incurred on the bonds from the
15 district's statutory debt limitation.

16 (3) The bonds are issued, in one or more issuances, on
17 or before July 1, 2020, but the aggregate principal amount
18 issued in all such bond issuances combined must not exceed
19 \$35,000,000.

20 (4) The bonds are issued in accordance with this
21 Article.

22 (5) The proceeds of the bonds are used to accomplish
23 only those projects approved by the voters at an election
24 held on or after November 4, 2014.

25 The debt incurred on any bonds issued under this
26 subsection (p-95) shall not be considered indebtedness for

1 purposes of any statutory debt limitation. Bonds issued under
2 this subsection (p-95) must mature within not to exceed 25
3 years from their date, notwithstanding any other law,
4 including Section 19-3 of this Code, to the contrary.

5 (p-100) In addition to all other authority to issue bonds,
6 the community unit school district created in the territory
7 comprising Milford Community Consolidated School District 280
8 and Milford Township High School District 233, as approved at
9 the general primary election held on March 18, 2014, may issue
10 bonds with an aggregate principal amount not to exceed
11 \$17,500,000, but only if all the following conditions are met:

12 (1) The voters of the district approve a proposition
13 for the bond issuance at an election held on or after
14 November 4, 2014.

15 (2) Prior to the issuance of the bonds, the school
16 board determines, by resolution, that (i) the building and
17 equipping of a new school building is required as a result
18 of the age and condition of an existing school building
19 and (ii) the issuance of bonds is authorized by a statute
20 that exempts the debt incurred on the bonds from the
21 district's statutory debt limitation.

22 (3) The bonds are issued, in one or more issuances, on
23 or before July 1, 2020, but the aggregate principal amount
24 issued in all such bond issuances combined must not exceed
25 \$17,500,000.

26 (4) The bonds are issued in accordance with this

1 Article.

2 (5) The proceeds of the bonds are used to accomplish
3 only those projects approved by the voters at an election
4 held on or after November 4, 2014.

5 The debt incurred on any bonds issued under this
6 subsection (p-100) shall not be considered indebtedness for
7 purposes of any statutory debt limitation. Bonds issued under
8 this subsection (p-100) must mature within not to exceed 25
9 years from their date, notwithstanding any other law,
10 including Section 19-3 of this Code, to the contrary.

11 (p-105) In addition to all other authority to issue bonds,
12 North Shore School District 112 may issue bonds with an
13 aggregate principal amount not to exceed \$150,000,000, but
14 only if all of the following conditions are met:

15 (1) The voters of the district approve a proposition
16 for the bond issuance at an election held on or after March
17 15, 2016.

18 (2) Prior to the issuance of the bonds, the school
19 board determines, by resolution, that (i) the building and
20 equipping of new buildings and improving the sites thereof
21 and the building and equipping of additions to, altering,
22 repairing, equipping, and renovating existing buildings
23 and improving the sites thereof are required as a result
24 of the age and condition of the district's existing
25 buildings and (ii) the issuance of bonds is authorized by
26 a statute that exempts the debt incurred on the bonds from

1 the district's statutory debt limitation.

2 (3) The bonds are issued, in one or more issuances,
3 not later than 5 years after the date of the referendum
4 approving the issuance of the bonds, but the aggregate
5 principal amount issued in all such bond issuances
6 combined must not exceed \$150,000,000.

7 (4) The bonds are issued in accordance with this
8 Article.

9 (5) The proceeds of the bonds are used to accomplish
10 only those projects approved by the voters at an election
11 held on or after March 15, 2016.

12 The debt incurred on any bonds issued under this
13 subsection (p-105) and on any bonds issued to refund or
14 continue to refund such bonds shall not be considered
15 indebtedness for purposes of any statutory debt limitation.
16 Bonds issued under this subsection (p-105) and any bonds
17 issued to refund or continue to refund such bonds must mature
18 within not to exceed 30 years from their date, notwithstanding
19 any other law, including Section 19-3 of this Code, to the
20 contrary.

21 (p-110) In addition to all other authority to issue bonds,
22 Sandoval Community Unit School District 501 may issue bonds
23 with an aggregate principal amount not to exceed \$2,000,000,
24 but only if all of the following conditions are met:

25 (1) The voters of the district approved a proposition
26 for the bond issuance at an election held on March 20,

1 2012.

2 (2) Prior to the issuance of the bonds, the school
3 board determines, by resolution, that (i) the building and
4 equipping of a new school building is required because of
5 the age and current condition of the Sandoval Elementary
6 School building and (ii) the issuance of bonds is
7 authorized by a statute that exempts the debt incurred on
8 the bonds from the district's statutory debt limitation.

9 (3) The bonds are issued, in one or more bond
10 issuances, on or before March 19, 2022, but the aggregate
11 principal amount issued in all such bond issuances
12 combined must not exceed \$2,000,000.

13 (4) The bonds are issued in accordance with this
14 Article.

15 (5) The proceeds of the bonds are used to accomplish
16 only those projects approved by the voters at the election
17 held on March 20, 2012.

18 The debt incurred on any bonds issued under this
19 subsection (p-110) and on any bonds issued to refund or
20 continue to refund the bonds shall not be considered
21 indebtedness for purposes of any statutory debt limitation.

22 (p-115) In addition to all other authority to issue bonds,
23 Bureau Valley Community Unit School District 340 may issue
24 bonds with an aggregate principal amount not to exceed
25 \$25,000,000, but only if all of the following conditions are
26 met:

1 (1) The voters of the district approve a proposition
2 for the bond issuance at an election held on or after March
3 15, 2016.

4 (2) Prior to the issuances of the bonds, the school
5 board determines, by resolution, that (i) the renovating
6 and equipping of some existing school buildings, the
7 building and equipping of new school buildings, and the
8 demolishing of some existing school buildings are required
9 as a result of the age and condition of existing school
10 buildings and (ii) the issuance of bonds is authorized by
11 a statute that exempts the debt incurred on the bonds from
12 the district's statutory debt limitation.

13 (3) The bonds are issued, in one or more issuances, on
14 or before July 1, 2021, but the aggregate principal amount
15 issued in all such bond issuances combined must not exceed
16 \$25,000,000.

17 (4) The bonds are issued in accordance with this
18 Article.

19 (5) The proceeds of the bonds are used to accomplish
20 only those projects approved by the voters at an election
21 held on or after March 15, 2016.

22 The debt incurred on any bonds issued under this
23 subsection (p-115) shall not be considered indebtedness for
24 purposes of any statutory debt limitation. Bonds issued under
25 this subsection (p-115) must mature within not to exceed 30
26 years from their date, notwithstanding any other law,

1 including Section 19-3 of this Code, to the contrary.

2 (p-120) In addition to all other authority to issue bonds,
3 Paxton-Buckley-Loda Community Unit School District 10 may
4 issue bonds with an aggregate principal amount not to exceed
5 \$28,500,000, but only if all the following conditions are met:

6 (1) The voters of the district approve a proposition
7 for the bond issuance at an election held on or after
8 November 8, 2016.

9 (2) Prior to the issuance of the bonds, the school
10 board determines, by resolution, that (i) the projects as
11 described in said proposition, relating to the building
12 and equipping of one or more school buildings or additions
13 to existing school buildings, are required as a result of
14 the age and condition of the District's existing buildings
15 and (ii) the issuance of bonds is authorized by a statute
16 that exempts the debt incurred on the bonds from the
17 district's statutory debt limitation.

18 (3) The bonds are issued, in one or more issuances,
19 not later than 5 years after the date of the referendum
20 approving the issuance of the bonds, but the aggregate
21 principal amount issued in all such bond issuances
22 combined must not exceed \$28,500,000.

23 (4) The bonds are issued in accordance with this
24 Article.

25 (5) The proceeds of the bonds are used to accomplish
26 only those projects approved by the voters at an election

1 held on or after November 8, 2016.

2 The debt incurred on any bonds issued under this
3 subsection (p-120) and on any bonds issued to refund or
4 continue to refund such bonds shall not be considered
5 indebtedness for purposes of any statutory debt limitation.
6 Bonds issued under this subsection (p-120) and any bonds
7 issued to refund or continue to refund such bonds must mature
8 within not to exceed 25 years from their date, notwithstanding
9 any other law, including Section 19-3 of this Code, to the
10 contrary.

11 (p-125) In addition to all other authority to issue bonds,
12 Hillsboro Community Unit School District 3 may issue bonds
13 with an aggregate principal amount not to exceed \$34,500,000,
14 but only if all the following conditions are met:

15 (1) The voters of the district approve a proposition
16 for the bond issuance at an election held on or after March
17 15, 2016.

18 (2) Prior to the issuance of the bonds, the school
19 board determines, by resolution, that (i) altering,
20 repairing, and equipping the high school
21 agricultural/vocational building, demolishing the high
22 school main, cafeteria, and gym buildings, building and
23 equipping a school building, and improving sites are
24 required as a result of the age and condition of the
25 district's existing buildings and (ii) the issuance of
26 bonds is authorized by a statute that exempts the debt

1 incurred on the bonds from the district's statutory debt
2 limitation.

3 (3) The bonds are issued, in one or more issuances,
4 not later than 5 years after the date of the referendum
5 approving the issuance of the bonds, but the aggregate
6 principal amount issued in all such bond issuances
7 combined must not exceed \$34,500,000.

8 (4) The bonds are issued in accordance with this
9 Article.

10 (5) The proceeds of the bonds are used to accomplish
11 only those projects approved by the voters at an election
12 held on or after March 15, 2016.

13 The debt incurred on any bonds issued under this
14 subsection (p-125) and on any bonds issued to refund or
15 continue to refund such bonds shall not be considered
16 indebtedness for purposes of any statutory debt limitation.
17 Bonds issued under this subsection (p-125) and any bonds
18 issued to refund or continue to refund such bonds must mature
19 within not to exceed 25 years from their date, notwithstanding
20 any other law, including Section 19-3 of this Code, to the
21 contrary.

22 (p-130) In addition to all other authority to issue bonds,
23 Waltham Community Consolidated School District 185 may incur
24 indebtedness in an aggregate principal amount not to exceed
25 \$9,500,000 to build and equip a new school building and
26 improve the site thereof, but only if all the following

1 conditions are met:

2 (1) A majority of the voters of the district voting on
3 an advisory question voted in favor of the question
4 regarding the use of funding sources to build a new school
5 building without increasing property tax rates at the
6 general election held on November 8, 2016.

7 (2) Prior to incurring the debt, the school board
8 enters into intergovernmental agreements with the City of
9 LaSalle to pledge moneys in a special tax allocation fund
10 associated with tax increment financing districts LaSalle
11 I and LaSalle III and with the Village of Utica to pledge
12 moneys in a special tax allocation fund associated with
13 tax increment financing district Utica I for the purposes
14 of repaying the debt issued pursuant to this subsection
15 (p-130). Notwithstanding any other provision of law to the
16 contrary, the intergovernmental agreement may extend these
17 tax increment financing districts as necessary to ensure
18 repayment of the debt.

19 (3) Prior to incurring the debt, the school board
20 determines, by resolution, that (i) the building and
21 equipping of a new school building is required as a result
22 of the age and condition of the district's existing
23 buildings and (ii) the debt is authorized by a statute
24 that exempts the debt from the district's statutory debt
25 limitation.

26 (4) The debt is incurred, in one or more issuances,

1 not later than January 1, 2021, and the aggregate
2 principal amount of debt issued in all such issuances
3 combined must not exceed \$9,500,000.

4 The debt incurred under this subsection (p-130) and on any
5 bonds issued to pay, refund, or continue to refund such debt
6 shall not be considered indebtedness for purposes of any
7 statutory debt limitation. Debt issued under this subsection
8 (p-130) and any bonds issued to pay, refund, or continue to
9 refund such debt must mature within not to exceed 25 years from
10 their date, notwithstanding any other law, including Section
11 19-11 of this Code and subsection (b) of Section 17 of the
12 Local Government Debt Reform Act, to the contrary.

13 (p-133) Notwithstanding the provisions of subsection (a)
14 of this Section or of any other law, bonds heretofore or
15 hereafter issued by East Prairie School District 73 with an
16 aggregate principal amount not to exceed \$47,353,147 and
17 approved by the voters of the district at the general election
18 held on November 8, 2016, and any bonds issued to refund or
19 continue to refund the bonds, shall not be considered
20 indebtedness for the purposes of any statutory debt limitation
21 and may mature within not to exceed 25 years from their date,
22 notwithstanding any other law, including Section 19-3 of this
23 Code, to the contrary.

24 (p-135) In addition to all other authority to issue bonds,
25 Brookfield LaGrange Park School District Number 95 may issue
26 bonds with an aggregate principal amount not to exceed

1 \$20,000,000, but only if all the following conditions are met:

2 (1) The voters of the district approve a proposition
3 for the bond issuance at an election held on or after April
4 4, 2017.

5 (2) Prior to the issuance of the bonds, the school
6 board determines, by resolution, that (i) the additions
7 and renovations to the Brook Park Elementary and S. E.
8 Gross Middle School buildings are required to accommodate
9 enrollment growth, replace outdated facilities, and create
10 spaces consistent with 21st century learning and (ii) the
11 issuance of the bonds is authorized by a statute that
12 exempts the debt incurred on the bonds from the district's
13 statutory debt limitation.

14 (3) The bonds are issued, in one or more issuances,
15 not later than 5 years after the date of the referendum
16 approving the issuance of the bonds, but the aggregate
17 principal amount issued in all such bond issuances
18 combined must not exceed \$20,000,000.

19 (4) The bonds are issued in accordance with this
20 Article.

21 (5) The proceeds of the bonds are used to accomplish
22 only those projects approved by the voters at an election
23 held on or after April 4, 2017.

24 The debt incurred on any bonds issued under this
25 subsection (p-135) and on any bonds issued to refund or
26 continue to refund such bonds shall not be considered

1 indebtedness for purposes of any statutory debt limitation.

2 (p-140) The debt incurred on any bonds issued by Wolf
3 Branch School District 113 under Section 17-2.11 of this Code
4 for the purpose of repairing or replacing all or a portion of a
5 school building that has been damaged by mine subsidence in an
6 aggregate principal amount not to exceed \$17,500,000 and on
7 any bonds issued to refund or continue to refund those bonds
8 shall not be considered indebtedness for purposes of any
9 statutory debt limitation and must mature no later than 25
10 years from the date of issuance, notwithstanding any other
11 provision of law to the contrary, including Section 19-3 of
12 this Code. The maximum allowable amount of debt exempt from
13 statutory debt limitations under this subsection (p-140) shall
14 be reduced by an amount equal to any grants awarded by the
15 State Board of Education or Capital Development Board for the
16 explicit purpose of repairing or reconstructing a school
17 building damaged by mine subsidence.

18 (p-145) In addition to all other authority to issue bonds,
19 Greenview Community Unit School District 200 may issue bonds
20 with an aggregate principal amount not to exceed \$3,500,000,
21 but only if all of the following conditions are met:

22 (1) The voters of the district approve a proposition
23 for the bond issuance at an election held on March 17,
24 2020.

25 (2) Prior to the issuance of the bonds, the school
26 board determines, by resolution, that the bonding is

1 necessary for construction and expansion of the district's
2 kindergarten through grade 12 facility.

3 (3) The bonds are issued, in one or more issuances,
4 not later than 5 years after the date of the referendum
5 approving the issuance of the bonds, but the aggregate
6 principal amount issued in all such bond issuances
7 combined must not exceed \$3,500,000.

8 (4) The bonds are issued in accordance with this
9 Article.

10 (5) The proceeds of the bonds are used to accomplish
11 only the projects approved by the voters at an election
12 held on March 17, 2020.

13 The debt incurred on any bonds issued under this
14 subsection (p-145) and on any bonds issued to refund or
15 continue to refund such bonds shall not be considered
16 indebtedness for purposes of any statutory debt limitation.
17 Bonds issued under this subsection (p-145) and any bonds
18 issued to refund or continue to refund such bonds must mature
19 within not to exceed 25 years from their date, notwithstanding
20 any other law, including Section 19-3 of this Code, to the
21 contrary.

22 (p-150) In addition to all other authority to issue bonds,
23 Komarek School District 94 may issue bonds with an aggregate
24 principal amount not to exceed \$20,800,000, but only if all of
25 the following conditions are met:

26 (1) The voters of the district approve a proposition

1 for the bond issuance at an election held on or after March
2 17, 2020.

3 (2) Prior to the issuance of the bonds, the school
4 board determines, by resolution, that (i) building and
5 equipping additions to, altering, repairing, equipping, or
6 demolishing a portion of, or improving the site of the
7 district's existing school building is required as a
8 result of the age and condition of the existing building
9 and (ii) the issuance of the bonds is authorized by a
10 statute that exempts the debt incurred on the bonds from
11 the district's statutory debt limitation.

12 (3) The bonds are issued, in one or more issuances, no
13 later than 5 years after the date of the referendum
14 approving the issuance of the bonds, but the aggregate
15 principal amount issued in all of the bond issuances
16 combined may not exceed \$20,800,000.

17 (4) The bonds are issued in accordance with this
18 Article.

19 (5) The proceeds of the bonds are used to accomplish
20 only those projects approved by the voters at an election
21 held on or after March 17, 2020.

22 The debt incurred on any bonds issued under this
23 subsection (p-150) and on any bonds issued to refund or
24 continue to refund those bonds may not be considered
25 indebtedness for purposes of any statutory debt limitation.
26 Notwithstanding any other law to the contrary, including

1 Section 19-3, bonds issued under this subsection (p-150) and
2 any bonds issued to refund or continue to refund those bonds
3 must mature within 30 years from their date of issuance.

4 (p-155) In addition to all other authority to issue bonds,
5 Williamsville Community Unit School District 15 may issue
6 bonds with an aggregate principal amount not to exceed
7 \$40,000,000, but only if all of the following conditions are
8 met:

9 (1) The voters of the school district approve a
10 proposition for the bond issuance at an election held on
11 March 17, 2020.

12 (2) Prior to the issuance of the bonds, the school
13 board determines, by resolution, that the projects set
14 forth in the proposition for the bond issuance were and
15 are required because of the age and condition of the
16 school district's existing school buildings.

17 (3) The bonds are issued, in one or more issuances,
18 not later than 5 years after the date of the referendum
19 approving the issuance of the bonds, but the aggregate
20 principal amount issued in all such bond issuances
21 combined must not exceed \$40,000,000.

22 (4) The bonds are issued in accordance with this
23 Article.

24 (5) The proceeds of the bonds are used to accomplish
25 only the projects approved by the voters at an election
26 held on March 17, 2020.

1 The debt incurred on any bonds issued under this
2 subsection (p-155) and on any bonds issued to refund or
3 continue to refund such bonds shall not be considered
4 indebtedness for purposes of any statutory debt limitation.
5 Bonds issued under this subsection (p-155) and any bonds
6 issued to refund or continue to refund such bonds must mature
7 within not to exceed 25 years from their date, notwithstanding
8 any other law, including Section 19-3 of this Code, to the
9 contrary.

10 (p-160) In addition to all other authority to issue bonds,
11 Berkeley School District 87 may issue bonds with an aggregate
12 principal amount not to exceed \$105,000,000, but only if all
13 of the following conditions are met:

14 (1) The voters of the district approve a proposition
15 for the bond issuance at the general primary election held
16 on March 17, 2020.

17 (2) Prior to the issuance of the bonds, the school
18 board determines, by resolution, that (i) building and
19 equipping a school building to replace the Sunnyside
20 Intermediate and MacArthur Middle School buildings;
21 building and equipping additions to and altering,
22 repairing, and equipping the Riley Intermediate and
23 Northlake Middle School buildings; altering, repairing,
24 and equipping the Whittier Primary and Jefferson Primary
25 School buildings; improving sites; renovating
26 instructional spaces; providing STEM (science, technology,

1 engineering, and mathematics) labs; and constructing life
2 safety, security, and infrastructure improvements are
3 required to replace outdated facilities and to provide
4 safe spaces consistent with 21st century learning and (ii)
5 the issuance of bonds is authorized by a statute that
6 exempts the debt incurred on the bonds from the district's
7 statutory debt limitation.

8 (3) The bonds are issued, in one or more issuances,
9 not later than 5 years after the date of the referendum
10 approving the issuance of the bonds, but the aggregate
11 principal amount issued in all such bond issuances
12 combined must not exceed \$105,000,000.

13 (4) The bonds are issued in accordance with this
14 Article.

15 (5) The proceeds of the bonds are used to accomplish
16 only those projects approved by the voters at the general
17 primary election held on March 17, 2020.

18 The debt incurred on any bonds issued under this
19 subsection (p-160) and on any bonds issued to refund or
20 continue to refund such bonds shall not be considered
21 indebtedness for purposes of any statutory debt limitation.

22 (p-165) In addition to all other authority to issue bonds,
23 Elmwood Park Community Unit School District 401 may issue
24 bonds with an aggregate principal amount not to exceed
25 \$55,000,000, but only if all of the following conditions are
26 met:

1 (1) The voters of the district approve a proposition
2 for the bond issuance at an election held on or after March
3 17, 2020.

4 (2) Prior to the issuance of the bonds, the school
5 board determines, by resolution, that (i) the building and
6 equipping of an addition to the John Mills Elementary
7 School building; the renovating, altering, repairing, and
8 equipping of the John Mills and Elmwood Elementary School
9 buildings; the installation of safety and security
10 improvements; and the improvement of school sites are
11 required as a result of the age and condition of the
12 district's existing school buildings and (ii) the issuance
13 of bonds is authorized by a statute that exempts the debt
14 incurred on the bonds from the district's statutory debt
15 limitation.

16 (3) The bonds are issued, in one or more issuances,
17 not later than 5 years after the date of the referendum
18 approving the issuance of the bonds, but the aggregate
19 principal amount issued in all such bond issuances
20 combined must not exceed \$55,000,000.

21 (4) The bonds are issued in accordance with this
22 Article.

23 (5) The proceeds of the bonds are used to accomplish
24 only the projects approved by the voters at an election
25 held on or after March 17, 2020.

26 The debt incurred on any bonds issued under this

1 subsection (p-165) and on any bonds issued to refund or
2 continue to refund such bonds shall not be considered
3 indebtedness for purposes of any statutory debt limitation.
4 Bonds issued under this subsection (p-165) and any bonds
5 issued to refund or continue to refund such bonds must mature
6 within not to exceed 25 years from their date, notwithstanding
7 any other law, including Section 19-3 of this Code, to the
8 contrary.

9 (p-170) In addition to all other authority to issue bonds,
10 Maroa-Forsyth Community Unit School District 2 may issue bonds
11 with an aggregate principal amount not to exceed \$33,000,000,
12 but only if all of the following conditions are met:

13 (1) The voters of the school district approve a
14 proposition for the bond issuance at an election held on
15 March 17, 2020.

16 (2) Prior to the issuance of the bonds, the school
17 board determines, by resolution, that the projects set
18 forth in the proposition for the bond issuance were and
19 are required because of the age and condition of the
20 school district's existing school buildings.

21 (3) The bonds are issued, in one or more issuances,
22 not later than 5 years after the date of the referendum
23 approving the issuance of the bonds, but the aggregate
24 principal amount issued in all such bond issuances
25 combined must not exceed \$33,000,000.

26 (4) The bonds are issued in accordance with this

1 Article.

2 (5) The proceeds of the bonds are used to accomplish
3 only the projects approved by the voters at an election
4 held on March 17, 2020.

5 The debt incurred on any bonds issued under this
6 subsection (p-170) and on any bonds issued to refund or
7 continue to refund such bonds shall not be considered
8 indebtedness for purposes of any statutory debt limitation.
9 Bonds issued under this subsection (p-170) and any bonds
10 issued to refund or continue to refund such bonds must mature
11 within not to exceed 25 years from their date, notwithstanding
12 any other law, including Section 19-3 of this Code, to the
13 contrary.

14 (p-175) In addition to all other authority to issue bonds,
15 Schiller Park School District 81 may issue bonds with an
16 aggregate principal amount not to exceed \$30,000,000, but only
17 if all of the following conditions are met:

18 (1) The voters of the district approve a proposition
19 for the bond issuance at an election held on or after March
20 17, 2020.

21 (2) Prior to the issuance of the bonds, the school
22 board determines, by resolution, that (i) building and
23 equipping a school building to replace the Washington
24 Elementary School building, installing fire suppression
25 systems, security systems, and federal Americans with
26 Disability Act of 1990 compliance measures, acquiring

1 land, and improving the site are required to accommodate
2 enrollment growth, replace an outdated facility, and
3 create spaces consistent with 21st century learning and
4 (ii) the issuance of bonds is authorized by a statute that
5 exempts the debt incurred on the bonds from the district's
6 statutory debt limitation.

7 (3) The bonds are issued, in one or more issuances,
8 not later than 5 years after the date of the referendum
9 approving the issuance of the bonds, but the aggregate
10 principal amount issued in all such bond issuances
11 combined must not exceed \$30,000,000.

12 (4) The bonds are issued in accordance with this
13 Article.

14 (5) The proceeds of the bonds are used to accomplish
15 only the projects approved by the voters at an election
16 held on or after March 17, 2020.

17 The debt incurred on any bonds issued under this
18 subsection (p-175) and on any bonds issued to refund or
19 continue to refund such bonds shall not be considered
20 indebtedness for purposes of any statutory debt limitation.
21 Bonds issued under this subsection (p-175) and any bonds
22 issued to refund or continue to refund such bonds must mature
23 within not to exceed 27 years from their date, notwithstanding
24 any other law, including Section 19-3 of this Code, to the
25 contrary.

26 (p-180) In addition to all other authority to issue bonds,

1 Iroquois County Community Unit School District 9 may issue
2 bonds with an aggregate principal amount not to exceed
3 \$17,125,000, but only if all of the following conditions are
4 met:

5 (1) The voters of the district approve a proposition
6 for the bond issuance at an election held on or after April
7 6, 2021.

8 (2) Prior to the issuance of the bonds, the school
9 board determines, by resolution, that (i) building and
10 equipping a new school building in the City of Watseka;
11 altering, repairing, renovating, and equipping portions of
12 the existing facilities of the district; and making site
13 improvements is necessary because of the age and condition
14 of the district's existing school facilities and (ii) the
15 issuance of bonds is authorized by a statute that exempts
16 the debt incurred on the bonds from the district's
17 statutory debt limitation.

18 (3) The bonds are issued, in one or more issuances,
19 not later than 5 years after the date of the referendum
20 approving the issuance of the bonds, but the aggregate
21 principal amount issued in all such bond issuances
22 combined must not exceed \$17,125,000.

23 (4) The bonds are issued in accordance with this
24 Article.

25 (5) The proceeds of the bonds are used to accomplish
26 only the projects approved by the voters at an election

1 held on or after April 6, 2021.

2 The debt incurred on any bonds issued under this
3 subsection (p-180) and on any bonds issued to refund or
4 continue to refund such bonds shall not be considered
5 indebtedness for purposes of any statutory debt limitation.
6 Bonds issued under this subsection (p-180) and any bonds
7 issued to refund or continue to refund such bonds must mature
8 within not to exceed 25 years from their date, notwithstanding
9 any other law, including Section 19-3 of this Code, to the
10 contrary.

11 (p-185) In addition to all other authority to issue bonds,
12 Field Community Consolidated School District 3 may issue bonds
13 with an aggregate principal amount not to exceed \$2,600,000,
14 but only if all of the following conditions are met:

15 (1) The voters of the district approve a proposition
16 for the bond issuance at an election held on or after April
17 6, 2021.

18 (2) Prior to the issuance of the bonds, the school
19 board determines, by resolution, that (i) it is necessary
20 to alter, repair, renovate, and equip the existing
21 facilities of the district, including, but not limited to,
22 roof replacement, lighting replacement, electrical
23 upgrades, restroom repairs, and gym renovations, and make
24 site improvements because of the age and condition of the
25 district's existing school facilities and (ii) the
26 issuance of bonds is authorized by a statute that exempts

1 the debt incurred on the bonds from the district's
2 statutory debt limitation.

3 (3) The bonds are issued, in one or more issuances,
4 not later than 5 years after the date of the referendum
5 approving the issuance of the bonds, but the aggregate
6 principal amount issued in all such bond issuances
7 combined must not exceed \$2,600,000.

8 (4) The bonds are issued in accordance with this
9 Article.

10 (5) The proceeds of the bonds are used to accomplish
11 only the projects approved by the voters at an election
12 held on or after April 6, 2021.

13 The debt incurred on any bonds issued under this
14 subsection (p-185) and on any bonds issued to refund or
15 continue to refund such bonds shall not be considered
16 indebtedness for purposes of any statutory debt limitation.
17 Bonds issued under this subsection (p-185) and any bonds
18 issued to refund or continue to refund such bonds must mature
19 within not to exceed 25 years from their date, notwithstanding
20 any other law, including Section 19-3 of this Code, to the
21 contrary.

22 (p-190) In addition to all other authority to issue bonds,
23 Mahomet-Seymour Community Unit School District 3 may issue
24 bonds with an aggregate principal amount not to exceed
25 \$97,900,000, but only if all the following conditions are met:

26 (1) The voters of the district approve a proposition

1 for the bond issuance at an election held on or after June
2 28, 2022.

3 (2) Prior to the issuance of the bonds, the school
4 board determines, by resolution, that (i) it is necessary
5 to build and equip a new junior high school building,
6 build and equip a new transportation building, and build
7 and equip additions to, renovate, and make site
8 improvements at the Lincoln Trail Elementary building,
9 Middletown Prairie Elementary building, and
10 Mahomet-Seymour High School building and (ii) the issuance
11 of bonds is authorized by a statute that exempts the debt
12 incurred on the bonds from the district's statutory debt
13 limitation.

14 (3) The bonds are issued, in one or more issuances,
15 not later than 5 years after the date of the referendum
16 approving the issuance of the bonds, but the aggregate
17 principal amount issued in all such bond issuances
18 combined must not exceed \$97,900,000.

19 (4) The bonds are issued in accordance with this
20 Article.

21 (5) The proceeds of the bonds are used to accomplish
22 only the projects approved by the voters at an election
23 held on or after June 28, 2022.

24 The debt incurred on any bonds issued under this
25 subsection (p-190) and on any bonds issued to refund or
26 continue to refund such bonds shall not be considered

1 indebtedness for purposes of any statutory debt limitation.
2 Bonds issued under this subsection (p-190) and any bonds
3 issued to refund or continue to refund such bonds must mature
4 within not to exceed 25 years from their date, notwithstanding
5 any other law, including Section 19-3 of this Code, to the
6 contrary.

7 (p-195) In addition to all other authority to issue bonds,
8 New Berlin Community Unit School District 16 may issue bonds
9 with an aggregate principal amount not to exceed \$23,500,000,
10 but only if all the following conditions are met:

11 (1) The voters of the district approve a proposition
12 for the bond issuance at an election held on or after June
13 28, 2022.

14 (2) Prior to the issuance of the bonds, the school
15 board determines, by resolution, that (i) it is necessary
16 to alter, repair, and equip the junior/senior high school
17 building, including creating new classroom, gym, and other
18 instructional spaces, renovating the J.V. Kirby Pretzel
19 Dome, improving heating, cooling, and ventilation systems,
20 installing school safety and security improvements,
21 removing asbestos, and making site improvements, and (ii)
22 the issuance of bonds is authorized by a statute that
23 exempts the debt incurred on the bonds from the district's
24 statutory debt limitation.

25 (3) The bonds are issued, in one or more issuances,
26 not later than 5 years after the date of the referendum

1 approving the issuance of the bonds, but the aggregate
2 principal amount issued in all such bond issuances
3 combined must not exceed \$23,500,000.

4 (4) The bonds are issued in accordance with this
5 Article.

6 (5) The proceeds of the bonds are used to accomplish
7 only the projects approved by the voters at an election
8 held on or after June 28, 2022.

9 The debt incurred on any bonds issued under this
10 subsection (p-195) and on any bonds issued to refund or
11 continue to refund such bonds shall not be considered
12 indebtedness for purposes of any statutory debt limitation.
13 Bonds issued under this subsection (p-195) and any bonds
14 issued to refund or continue to refund such bonds must mature
15 within not to exceed 25 years from their date, notwithstanding
16 any other law, including Section 19-3 of this Code, to the
17 contrary.

18 (p-200) In addition to all other authority to issue bonds,
19 Highland Community Unit School District 5 may issue bonds with
20 an aggregate principal amount not to exceed \$40,000,000, but
21 only if all the following conditions are met:

22 (1) The voters of the district approve a proposition
23 for the bond issuance at an election held on or after June
24 28, 2022.

25 (2) Prior to the issuance of the bonds, the school
26 board determines, by resolution, that (i) it is necessary

1 to improve the sites of, build, and equip a new primary
2 school building and build and equip additions to and
3 alter, repair, and equip existing school buildings and
4 (ii) the issuance of bonds is authorized by a statute that
5 exempts the debt incurred on the bonds from the district's
6 statutory debt limitation.

7 (3) The bonds are issued, in one or more issuances,
8 not later than 5 years after the date of the referendum
9 approving the issuance of the bonds, but the aggregate
10 principal amount issued in all such bond issuances
11 combined must not exceed \$40,000,000.

12 (4) The bonds are issued in accordance with this
13 Article.

14 (5) The proceeds of the bonds are used to accomplish
15 only the projects approved by the voters at an election
16 held on or after June 28, 2022.

17 The debt incurred on any bonds issued under this
18 subsection (p-200) and on any bonds issued to refund or
19 continue to refund such bonds shall not be considered
20 indebtedness for purposes of any statutory debt limitation.
21 Bonds issued under this subsection (p-200) and any bonds
22 issued to refund or continue to refund such bonds must mature
23 within not to exceed 25 years from their date, notwithstanding
24 any other law, including Section 19-3 of this Code, to the
25 contrary.

26 (p-205) In addition to all other authority to issue bonds,

1 Sullivan Community Unit School District 300 may issue bonds
2 with an aggregate principal amount not to exceed \$25,000,000,
3 but only if all of the following conditions are met:

4 (1) The voters of the district approve a proposition
5 for the bond issuance at an election held on or after June
6 28, 2022.

7 (2) Prior to the issuance of the bonds, the school
8 board determines, by resolution, that (i) the projects set
9 forth in the proposition for the issuance of the bonds are
10 required because of the age, condition, or capacity of the
11 school district's existing school buildings and (ii) the
12 issuance of bonds is authorized by a statute that exempts
13 the debt incurred on the bonds from the district's
14 statutory debt limitation.

15 (3) The bonds are issued, in one or more issuances,
16 not later than 5 years after the date of the referendum
17 approving the issuance of the bonds, but the aggregate
18 principal amount issued in all such bond issuances
19 combined must not exceed \$25,000,000.

20 (4) The bonds are issued in accordance with this
21 Article.

22 (5) The proceeds of the bonds are used to accomplish
23 only the projects approved by the voters at an election
24 held on or after June 28, 2022.

25 The debt incurred on any bonds issued under this
26 subsection (p-205) and on any bonds issued to refund or

1 continue to refund such bonds shall not be considered
2 indebtedness for purposes of any statutory debt limitation.
3 Bonds issued under this subsection (p-205) and any bonds
4 issued to refund or continue to refund such bonds must mature
5 within not to exceed 25 years from their date, notwithstanding
6 any other law, including Section 19-3 of this Code, to the
7 contrary.

8 (p-210) In addition to all other authority to issue bonds,
9 Manhattan School District 114 may issue bonds with an
10 aggregate principal amount not to exceed \$85,000,000, but only
11 if all the following conditions are met:

12 (1) The voters of the district approve a proposition
13 for the bond issuance at an election held on or after June
14 28, 2022.

15 (2) Prior to the issuance of the bonds, the school
16 board determines, by resolution, that the projects set
17 forth in the proposition for the bond issuance were and
18 are required because of the age, condition, or capacity of
19 the school district's existing school buildings.

20 (3) The bonds are issued, in one or more issuances,
21 not later than 5 years after the date of the referendum
22 approving the issuances of the bonds, but the aggregate
23 principal amount issued in all such bond issuances
24 combined must not exceed \$85,000,000.

25 (4) The bonds are issued in accordance with this
26 Article.

1 (5) The proceeds of the bonds are used to accomplish
2 only the projects approved by the voters at an election
3 held on or after June 28, 2022.

4 The debt incurred on any bonds issued under this
5 subsection (p-210) and on any bonds issued to refund or
6 continue to refund such bonds shall not be considered
7 indebtedness for purposes of any statutory debt limitation.
8 Bonds issued under this subsection (p-210) and any bonds
9 issued to refund or continue to refund such bonds must mature
10 within not to exceed 30 years from their date, notwithstanding
11 any other law, including Section 19-3 of this Code, to the
12 contrary.

13 (p-215) In addition to all other authority to issue bonds,
14 Golf Elementary School District 67 may issue bonds with an
15 aggregate principal amount not to exceed \$56,000,000, but only
16 if all of the following conditions are met:

17 (1) The voters of the district approve a proposition
18 for the bond issuance at an election held on or after June
19 28, 2022.

20 (2) Prior to the issuance of the bonds, the school
21 board determines, by resolution, that (i) it is necessary
22 to build and equip a new school building and improve the
23 site thereof and (ii) the issuance of bonds is authorized
24 by a statute that exempts the debt incurred on the bonds
25 from the district's statutory debt limitation.

26 (3) The bonds are issued, in one or more issuances,

1 not later than 5 years after the date of the referendum
2 approving the issuance of the bonds, but the aggregate
3 principal amount issued in all such bond issuances
4 combined must not exceed \$56,000,000.

5 (4) The bonds are issued in accordance with this
6 Article.

7 (5) The proceeds of the bonds are used to accomplish
8 only the projects approved by the voters at an election
9 held on or after June 28, 2022.

10 The debt incurred on any bonds issued under this
11 subsection (p-215) and on any bonds issued to refund or
12 continue to refund such bonds shall not be considered
13 indebtedness for purposes of any statutory debt limitation.
14 Bonds issued under this subsection (p-215) and any bonds
15 issued to refund or continue to refund such bonds must mature
16 within not to exceed 25 years from their date, notwithstanding
17 any other law, including Section 19-3 of this Code, to the
18 contrary.

19 (p-220) In addition to all other authority to issue bonds,
20 Joliet Public Schools District 86 may issue bonds with an
21 aggregate principal amount not to exceed \$99,500,000, but only
22 if all the following conditions are met:

23 (1) The voters of the district approve a proposition
24 for the bond issuance at an election held on or after April
25 4, 2023.

26 (2) Prior to the issuance of the bonds, the school

1 board determines, by resolution, that the projects set
2 forth in the proposition for the bond issuance were and
3 are required because of the age and condition of the
4 school district's existing school buildings.

5 (3) The bonds are issued, in one or more issuances,
6 not later than 5 years after the date of the referendum
7 approving the issuance of the bonds, but the aggregate
8 principal amount issued in all such bond issuances
9 combined must not exceed \$99,500,000.

10 (4) The bonds are issued in accordance with this
11 Article.

12 (5) The proceeds of the bonds are used to accomplish
13 only the projects approved by the voters at an election
14 held on or after April 4, 2023.

15 The debt incurred on any bonds issued under this
16 subsection (p-220), and on any bonds issued to refund or
17 continue to refund such bonds, shall not be considered
18 indebtedness for purposes of any statutory debt limitation.
19 Bonds issued under this subsection (p-220) and any bonds
20 issued to refund or continue to refund such bonds must mature
21 within not to exceed 25 years from their date, notwithstanding
22 any other law, including Section 19-3 of this Code, to the
23 contrary.

24 (p-225) In addition to all other authority to issue bonds,
25 Union Ridge School District 86 may issue bonds with an
26 aggregate principal amount not to exceed \$35,000,000, but only

1 if all the following conditions are met:

2 (1) The voters of the school district approve a
3 proposition for the bond issuance at an election held on
4 or after March 19, 2024.

5 (2) Prior to the issuance of the bonds, the school
6 board determines, by resolution, that the projects set
7 forth in the proposition for the bond issuance were and
8 are required because of the age and condition of the
9 school district's existing school buildings.

10 (3) The bonds are issued, in one or more issuances,
11 not later than 5 years after the date of the referendum
12 approving the issuance of the bonds, but the aggregate
13 principal amount issued in all such bond issuances
14 combined must not exceed \$35,000,000.

15 (4) The bonds are issued in accordance with this
16 Article.

17 (5) The proceeds of the bonds are used to accomplish
18 only the projects approved by the voters at an election
19 held on or after March 19, 2024.

20 The debt incurred on any bonds issued under this
21 subsection (p-225) and on any bonds issued to refund or
22 continue to refund such bonds shall not be considered
23 indebtedness for purposes of any statutory debt limitation.
24 Bonds issued under this subsection (p-225) and any bonds
25 issued to refund or continue to refund such bonds must mature
26 within not to exceed 25 years from their date, notwithstanding

1 any other law, including Section 19-3 of this Code, to the
2 contrary.

3 (p-230) In addition to all other authority to issue bonds,
4 Bethel School District 82 may issue bonds with an aggregate
5 principal amount not to exceed \$3,975,000, but only if all the
6 following conditions are met:

7 (1) The voters of the school district approve a
8 proposition for the bond issuance at an election held on
9 or after March 19, 2024.

10 (2) Prior to the issuance of the bonds, the school
11 board determines, by resolution, that the projects set
12 forth in the proposition for the bond issuance were and
13 are required because of the age and condition of the
14 school district's existing school buildings.

15 (3) The bonds are issued, in one or more issuances,
16 not later than 5 years after the date of the referendum
17 approving the issuance of the bonds, but the aggregate
18 principal amount issued in all such bond issuances
19 combined must not exceed \$3,975,000.

20 (4) The bonds are issued in accordance with this
21 Article.

22 (5) The proceeds of the bonds are used to accomplish
23 only the projects approved by the voters at an election
24 held on or after March 19, 2024.

25 The debt incurred on any bonds issued under this
26 subsection (p-230) and on any bonds issued to refund or

1 continue to refund such bonds shall not be considered
2 indebtedness for purposes of any statutory debt limitation.
3 Bonds issued under this subsection (p-230) and any bonds
4 issued to refund or continue to refund such bonds must mature
5 within not to exceed 25 years from their date, notwithstanding
6 any other law, including Section 19-3 of this Code, to the
7 contrary.

8 (p-235) Notwithstanding the provisions of any other law to
9 the contrary, debt incurred on any bonds issued under Section
10 19-3 of this Code and authorized by an election held on or
11 after November 5, 2024 and on any bonds issued to refund or
12 continue to refund such bonds shall not be considered
13 indebtedness for purposes of any statutory debt limitation.
14 Bonds issued under Section 19-3 of this Code and authorized by
15 an election held on or after November 5, 2024 and any bonds
16 issued to refund or continue to refund such bonds must mature
17 within 30 years from their date, notwithstanding any other
18 law, including Section 19-3 of this Code, to the contrary.

19 (q) A school district must notify the State Board of
20 Education prior to issuing any form of long-term or short-term
21 debt that will result in outstanding debt that exceeds 75% of
22 the debt limit specified in this Section or any other
23 provision of law.

24 (Source: P.A. 103-449, eff. 1-1-24; 103-591, eff. 7-1-24;
25 103-978, eff. 8-9-24; 104-417, eff. 8-15-25.)

1 (105 ILCS 5/19-3) (from Ch. 122, par. 19-3)

2 Sec. 19-3. Boards of education. Any school district
3 governed by a board of education and having a population of not
4 more than 500,000 inhabitants, and not governed by a special
5 Act may borrow money for the purpose of building, equipping,
6 altering or repairing school buildings or purchasing or
7 improving school sites, or acquiring and equipping
8 playgrounds, recreation grounds, athletic fields, and other
9 buildings or land used or useful for school purposes or for the
10 purpose of purchasing a site, with or without a building or
11 buildings thereon, or for the building of a house or houses on
12 such site, or for the building of a house or houses on the
13 school site of the school district, for residential purposes
14 of the superintendent, principal, or teachers of the school
15 district, and issue its negotiable coupon bonds therefor
16 signed by the president and secretary of the board, in
17 denominations of not less than \$100 nor more than \$5,000,
18 payable at such place and at such time or times, not exceeding
19 20 years, with the exception of Lockport High School and bonds
20 issued by any school district as qualified school construction
21 bonds in accordance with applicable federal tax law not
22 exceeding 25 years, from date of issuance, as the board of
23 education may prescribe, and bearing interest at a rate not to
24 exceed the maximum rate authorized by the Bond Authorization
25 Act, as amended at the time of the making of the contract,
26 payable annually, semiannually or quarterly, but no such bonds

1 shall be issued unless the proposition to issue them is
2 submitted to the voters of the district at a referendum held at
3 a general ~~regularly scheduled~~ election after the board has
4 certified the proposition to the proper election authorities
5 in accordance with the general election law, a majority of all
6 the votes cast on the proposition is in favor of the
7 proposition, and notice of such bond referendum has been given
8 either (i) in accordance with the second paragraph of Section
9 12-1 of the Election Code irrespective of whether such notice
10 included any reference to the public question as it appeared
11 on the ballot, or (ii) for an election held on or after
12 November 1, 1998, in accordance with Section 12-5 of the
13 Election Code, or (iii) by publication of a true and legible
14 copy of the specimen ballot label containing the proposition
15 in the form in which it appeared or will appear on the official
16 ballot label on the day of the election at least 5 days before
17 the day of the election in at least one newspaper published in
18 and having a general circulation in the district, irrespective
19 of any other requirements of Article 12 or Section 24A-18 of
20 the Election Code, nor shall any residential site be acquired
21 unless such proposition to acquire a site is submitted to the
22 voters of the district at a referendum held at a general
23 ~~regularly scheduled~~ election after the board has certified the
24 proposition to the proper election authorities in accordance
25 with the general election law and a majority of all the votes
26 cast on the proposition is in favor of the proposition.

1 Nothing in this Act or in any other law shall be construed to
2 require the notice of the bond referendum to be published over
3 the name or title of the election authority or the listing of
4 maturity dates of any bonds either in the notice of bond
5 election or ballot used in the bond election. The provisions
6 of this Section concerning notice of the bond referendum apply
7 only to (i) consolidated primary elections held prior to
8 January 1, 2002 and the consolidated election held on April
9 17, 2007 at which not less than 60% of the voters voting on the
10 bond proposition voted in favor of the bond proposition, and
11 (ii) other elections held before July 1, 1999; otherwise,
12 notices required in connection with the submission of public
13 questions shall be as set forth in Section 12-5 of the Election
14 Code. Such proposition may be initiated by resolution of the
15 school board.

16 With respect to instruments for the payment of money
17 issued under this Section either before, on, or after the
18 effective date of this amendatory Act of 1989, it is and always
19 has been the intention of the General Assembly (i) that the
20 Omnibus Bond Acts are and always have been supplementary
21 grants of power to issue instruments in accordance with the
22 Omnibus Bond Acts, regardless of any provision of this Act
23 that may appear to be or to have been more restrictive than
24 those Acts, (ii) that the provisions of this Section are not a
25 limitation on the supplementary authority granted by the
26 Omnibus Bond Acts, and (iii) that instruments issued under

1 this Section within the supplementary authority granted by the
2 Omnibus Bond Acts are not invalid because of any provision of
3 this Act that may appear to be or to have been more restrictive
4 than those Acts.

5 The proceeds of any bonds issued under authority of this
6 Section shall be deposited and accounted for separately within
7 the Site and Construction/Capital Improvements Fund.

8 (Source: P.A. 99-735, eff. 8-5-16.)

9 (105 ILCS 5/19-9) (from Ch. 122, par. 19-9)

10 Sec. 19-9. Resolution to issue bonds - Submission to
11 voters. Before any district as described in Section 19-8 shall
12 avail itself of the provisions of that section the governing
13 body thereof shall examine and consider the several teachers'
14 orders or claims or liabilities of a Financial Oversight Panel
15 established pursuant to Article 1H of this Code, or any or all
16 of these, proposed to be paid and if it appears that they were
17 authorized and allowed for proper school purposes it shall
18 adopt a resolution so declaring and set forth and describe in
19 detail such teachers' orders and claims and liabilities of a
20 Financial Oversight Panel established pursuant to Article 1H
21 of this Code and the adoption of the resolution shall
22 establish the validity thereof, notwithstanding the amount of
23 such orders and claims and liabilities of a Financial
24 Oversight Panel established pursuant to Article 1H of this
25 Code may exceed in whole or in part any applicable statutory

1 debt limit in force at the time the indebtedness evidenced by
2 such orders and claims and liabilities of a Financial
3 Oversight Panel established pursuant to Article 1H of this
4 Code was incurred. The resolution shall also declare the
5 intention of the district to issue bonds for the purpose of
6 paying such teachers' orders or claims or liabilities of a
7 Financial Oversight Panel established pursuant to Article 1H
8 of this Code, and direct that notice of such intention be
9 published at least once in a newspaper published within the
10 district and if there be no newspaper published within the
11 district then notice shall be published in a newspaper having
12 general circulation within the district. The notice shall set
13 forth (1) the time within which a petition may be filed
14 requesting the submission of the proposition to issue the
15 bonds as hereinafter in this Section provided; (2) the
16 specific number of voters required to sign the petition; and
17 (3) the date of the prospective referendum. The recording
18 officer of the district shall provide a petition form to any
19 individual requesting one. If within 30 days after such
20 publication of such notice a petition is filed with the
21 recording officer of the district, signed by the voters of the
22 district equal to 10% or more of the registered voters of the
23 district requesting that the proposition to issue bonds as
24 authorized by Section 19-8 be submitted to the voters thereof,
25 then the district shall not be authorized to issue bonds as
26 provided by Section 19-8 until the proposition has been

1 submitted to and approved by a majority of the voters voting on
2 the proposition at a general ~~regular-scheduled~~ election. The
3 board shall certify the proposition to the proper election
4 authorities for submission in accordance with the general
5 election law. If no such petition with the requisite number of
6 signatures is filed within said 30 days, or if any and all
7 petitions filed are invalid, then the district shall
8 thereafter be authorized to issue bonds for the purposes and
9 as provided in Section 19-8.

10 (Source: P.A. 97-429, eff. 8-16-11.)

11 (105 ILCS 5/20-7) (from Ch. 122, par. 20-7)

12 Sec. 20-7. Resolution for issuance of bonds - Submission
13 to voters - Ballot. No school district may issue bonds under
14 this Article unless it adopts a resolution declaring its
15 intention to issue bonds for the purpose therein provided and
16 directs that notice of such intention be published at least
17 once in a newspaper published and having a general circulation
18 in the district, if there be one, but if there is no newspaper
19 published in such district then by publishing such notice in a
20 newspaper having a general circulation in the district. The
21 notice shall set forth (1) the intention of the district to
22 issue bonds in accordance with this Article; (2) the time
23 within which a petition may be filed requesting the submission
24 of the proposition to issue the bonds; (3) the specific number
25 of voters required to sign the petition; and (4) the date of

1 the prospective referendum. At the time of publication of the
2 notice and for 30 days thereafter, the recording officer of
3 the district shall provide a petition form to any individual
4 requesting one. If within 30 days after the publication a
5 petition is filed with the recording officer of the district,
6 signed by the voters of the district equal to 10% or more of
7 the registered voters of the district requesting that the
8 proposition to issue bonds as authorized by this Article be
9 submitted to the voters thereof, then the district shall not
10 be authorized to issue such bonds until the proposition has
11 been certified to the proper election authorities and has been
12 submitted to and approved by a majority of the voters voting on
13 the proposition at a general ~~regular scheduled~~ election in
14 accordance with the general election law. If no such petition
15 is so filed, or if any and all petitions filed are invalid, the
16 district may issue the bonds. In addition to the requirements
17 of the general election law the notice of the election shall
18 set forth the intention of the district to issue bonds under
19 this Article. The proposition shall be in substantially the
20 following form:

21 OFFICIAL BALLOT

22 -----
23 Shall the Board of
24 of School District number YES
25 County, Illinois, be authorized
26 to issue bonds for a working -----

1 cash fund as provided for

2 by Article 20 of the

NO

3 School Code?

4 -----
5 (Source: P.A. 96-1277, eff. 7-26-10.)

6 (105 ILCS 5/32-5.6) (from Ch. 122, par. 32-5.6)

7 Sec. 32-5.6. Special charter districts with population
8 less than 500,000 - Authority to borrow money and issue bonds.

9 The corporate authorities of any special charter district
10 having a population of less than 500,000 governed by a special

11 charter, or special charter and general law, may borrow money
12 for the purpose of building schoolhouses, or repairing,

13 altering and building additions to any schoolhouse already
14 erected, or purchasing schoolhouse sites or purchasing grounds

15 adjoining any schoolhouse site, or separated therefrom only by
16 a public street or way, and shall also include the purchase of

17 school sites outside the boundaries of the school district and
18 building school buildings thereon as provided by Sections

19 10-22.35 and 10-22.36 of this Act, and may issue its
20 negotiable coupon bonds therefor in such form and such

21 denominations, payable at such place and at such time or times
22 (not exceeding 20 years from date of issuance) and bearing

23 interest at such rate as the corporate authorities may by
24 resolution prescribe. The bonds shall be in denominations of

25 not less than \$100 nor more than \$5,000, and shall bear

1 interest at a rate not to exceed the maximum rate authorized by
2 the Bond Authorization Act, as amended at the time of the
3 making of the contract, if issued before January 1, 1972 and
4 not to exceed the maximum rate authorized by the Bond
5 Authorization Act, as amended at the time of the making of the
6 contract, if issued after January 1, 1972, payable
7 semi-annually. No money may be borrowed or bonds issued,
8 however, unless the proposition to borrow money and issue
9 bonds for the purpose or purposes and in the amount prescribed
10 in the resolution is certified to the proper election
11 authorities and submitted to the voters of the school district
12 at a general ~~regular scheduled~~ election in accordance with the
13 general election law, and the majority of all the votes cast on
14 the proposition is in favor thereof. The corporate authorities
15 may not incur any indebtedness under this Section, which
16 together with all other outstanding indebtedness, exceeds in
17 the aggregate the indebtedness limitation under Section 19-1
18 of this Act that would be applicable if the district were not a
19 special charter district.

20 With respect to instruments for the payment of money
21 issued under this Section either before, on, or after the
22 effective date of this amendatory Act of 1989, it is and always
23 has been the intention of the General Assembly (i) that the
24 Omnibus Bond Acts are and always have been supplementary
25 grants of power to issue instruments in accordance with the
26 Omnibus Bond Acts, regardless of any provision of this Act

1 that may appear to be or to have been more restrictive than
2 those Acts, (ii) that the provisions of this Section are not a
3 limitation on the supplementary authority granted by the
4 Omnibus Bond Acts, and (iii) that instruments issued under
5 this Section within the supplementary authority granted by the
6 Omnibus Bond Acts are not invalid because of any provision of
7 this Act that may appear to be or to have been more restrictive
8 than those Acts.

9 (Source: P.A. 86-4.)

10 (105 ILCS 5/34-22.1) (from Ch. 122, par. 34-22.1)

11 Sec. 34-22.1. Issuance of bonds. For the purpose of
12 erecting, purchasing, or otherwise acquiring buildings
13 suitable for school houses, erecting temporary school
14 structures, erecting additions to, repairing, rehabilitating
15 and replacing existing school buildings and temporary school
16 structures, and furnishing and equipping school buildings and
17 temporary school structures, and purchasing or otherwise
18 acquiring and improving sites for such purposes, the board,
19 with the consent of the city council expressed by ordinance,
20 may incur an indebtedness and issue bonds therefor in an
21 amount or amounts not to exceed in the aggregate \$50,000,000.
22 Provided, however, that not more than 25% of the aggregate
23 amount of said bonds shall be issued in any calendar year. The
24 bonds shall bear interest at the rate of not more than the
25 maximum rate authorized by the Bond Authorization Act, as

1 amended at the time of the making of the contract, and shall
2 mature within not to exceed 20 years from their date, and may
3 be made callable on any interest payment date at par and
4 accrued interest, after notice has been given, at the time and
5 in the manner provided in the bond resolution.

6 These bonds shall not be issued until the question of
7 authorizing such bonds has been submitted to the electors of
8 the city constituting said school district at a general
9 ~~regular-scheduled~~ election in accordance with the general
10 election law and approved by a majority of the electors voting
11 upon that question.

12 The board shall adopt a resolution providing for
13 submitting said question at such an election and certify the
14 resolution and the proposition to the proper election
15 authorities. In addition to the requirements of the general
16 election law the notice of the referendum shall contain the
17 amount of the bond issue, maximum rate of interest and purpose
18 for which issued.

19 This notice shall be published in accordance with the
20 general election law.

21 The proposition shall be in substantially the following
22 form:

23 -----
24 Shall bonds in the amount of
25 \$..... be issued by the board of
26 education of the City of.... for

1 the purpose of erecting, purchasing,
2 or otherwise acquiring buildings
3 suitable for school houses, erecting
4 temporary school structures,
5 erecting additions to, repairing,
6 rehabilitating and replacing existing
7 school buildings and temporary
8 school structures, and furnishing and
9 equipping school buildings and
10 temporary school structures, and
11 purchasing or otherwise acquiring and
12 improving sites for such purposes,
13 bearing interest at the rate of not
14 to exceed the maximum rate authorized
15 by the Bond Authorization Act, as amended
16 at the time of the making of the contract?

YES

NO

17 -----
18 Whenever the board desires to issue bonds as herein
19 authorized, it shall adopt a resolution designating the
20 purpose for which the proceeds of the bonds are to be expended
21 and fixing the amount of the bonds proposed to be issued, the
22 maturity thereof, and optional provisions, if any, the rate of
23 interest thereon, and the amount of taxes to be levied
24 annually for the purpose of paying the interest upon and the
25 principal of such bonds.

26 Said bonds shall be issued in the corporate name of the

1 school district. They shall be signed by the president and
2 secretary of said board and countersigned by the mayor and the
3 comptroller (or city clerk if there be no comptroller) of the
4 city. They shall be sold upon such terms as may be approved by
5 the board by the city comptroller (or city clerk if there be no
6 comptroller) after advertisement for bids as ordered by and
7 under the direction of the board, and the proceeds thereof
8 shall be received by the city treasurer, as school treasurer,
9 and expended by the board for the purposes provided in the bond
10 resolution.

11 Before or at the time of issuing any bonds herein
12 authorized, the city council of such city, upon the demand and
13 under the direction of the board shall, by ordinance, provide
14 for the levy and collection of a direct annual tax upon all the
15 taxable property of such school district sufficient to pay and
16 discharge the principal thereof at maturity and to pay the
17 interest thereon as it falls due. Such tax shall be levied and
18 collected in like manner with the other taxes of such school
19 district and shall be in addition to and exclusive of the
20 maximum of all other taxes which such board or such city
21 council is now, or may hereafter be, authorized by law to levy
22 for any and all school purposes. Upon the filing in the office
23 of the county clerk of the county wherein such school district
24 is located of a duly certified copy of any such ordinance, it
25 shall be the duty of such county clerk to extend the tax
26 therein provided for, including an amount to cover loss and

1 cost of collecting said taxes and also deferred collections
2 thereof and abatements in the amounts of such taxes as
3 extended upon the collector's books.

4 With respect to instruments for the payment of money
5 issued under this Section either before, on, or after the
6 effective date of this amendatory Act of 1989, it is and always
7 has been the intention of the General Assembly (i) that the
8 Omnibus Bond Acts are and always have been supplementary
9 grants of power to issue instruments in accordance with the
10 Omnibus Bond Acts, regardless of any provision of this Act
11 that may appear to be or to have been more restrictive than
12 those Acts, (ii) that the provisions of this Section are not a
13 limitation on the supplementary authority granted by the
14 Omnibus Bond Acts, and (iii) that instruments issued under
15 this Section within the supplementary authority granted by the
16 Omnibus Bond Acts are not invalid because of any provision of
17 this Act that may appear to be or to have been more restrictive
18 than those Acts.

19 (Source: P.A. 86-4.)

20 (105 ILCS 5/34-22.2) (from Ch. 122, par. 34-22.2)

21 Sec. 34-22.2. Issuance of bonds. For the purpose of
22 erecting, purchasing, or otherwise acquiring buildings
23 suitable for school houses, erecting temporary school
24 structures, erecting additions to, repairing, rehabilitating
25 and replacing existing school buildings and temporary school

1 structures, and furnishing and equipping school buildings and
2 temporary school structures, and purchasing or otherwise
3 acquiring and improving sites for such purposes, the board,
4 with the consent of the city council expressed by ordinance,
5 may incur an indebtedness and issue bonds therefor in an
6 amount or amounts not to exceed in the aggregate \$50,000,000
7 in addition to the bonds authorized under Section 34-22.1. The
8 bonds shall bear interest at the rate of not more than the
9 maximum rate authorized by the Bond Authorization Act, as
10 amended at the time of the making of the contract, and shall
11 mature within not to exceed 20 years from their date, and may
12 be made callable on any interest payment date at par and
13 accrued interest, after notice has been given, at the time and
14 in the manner provided in the bond resolution.

15 These bonds shall not be issued until the question of
16 authorizing such bonds has been submitted to the electors of
17 the city constituting said school district at a general
18 ~~regular-scheduled~~ election and approved by a majority of the
19 electors voting upon that question. The board shall adopt a
20 resolution providing for submitting said proposition at such
21 an election and certify the resolution and proposition to the
22 proper election authorities for submission to the electors in
23 accordance with the general election law. In addition to the
24 requirements of the general election law the notice of the
25 referendum shall contain the amount of the bond issue, maximum
26 rate of interest and purpose for which issued.

The proposition shall be in substantially the following form:

Shall bonds in the amount of \$..... be issued by the board of education of the City of.... for the purpose of erecting, purchasing, or otherwise acquiring buildings suitable for school houses, erecting temporary school structures, erecting additions to, repairing, rehabilitating and replacing existing school buildings and temporary school structures, and furnishing and equipping school buildings and temporary school structures, and purchasing or otherwise acquiring and improving sites for such purposes, bearing interest at the rate of not to exceed the maximum rate authorized by the Bond Authorization Act, as amended at the time of the making of the contract?

Whenever the board desires to issue bonds as herein authorized, it shall adopt a resolution designating the purpose for which the proceeds of the bonds are to be expended

1 and fixing the amount of the bonds proposed to be issued, the
2 maturity thereof, and optional provisions, if any, the rate of
3 interest thereon, and the amount of taxes to be levied
4 annually for the purpose of paying the interest upon and the
5 principal of such bonds.

6 Said bonds shall be issued in the corporate name of the
7 school district. They shall be signed by the president and
8 secretary of said board and countersigned by the mayor and the
9 comptroller (or city clerk if there be no comptroller) of the
10 city. They shall be sold by the city comptroller (or city clerk
11 if there be no comptroller) upon such terms as may be approved
12 by the board after advertisement for bids as ordered by and
13 under the direction of the board, and the proceeds thereof
14 shall be received by the city treasurer, as school treasurer,
15 and expended by the board for the purposes provided in the bond
16 resolution.

17 Before or at the time of issuing any bonds herein
18 authorized, the city council of such city, upon the demand and
19 under the direction of the board shall, by ordinance, provide
20 for the levy and collection of a direct annual tax upon all the
21 taxable property of such school district sufficient to pay and
22 discharge the principal thereof at maturity and to pay the
23 interest thereon as it falls due. Such tax shall be levied and
24 collected in like manner with the other taxes of such school
25 district and shall be in addition to and ~~an~~ exclusive of the
26 maximum of all other taxes which such board or such city

1 council is now, or may hereafter be, authorized by law to levy
2 for any and all school purposes. Upon the filing in the office
3 of the county clerk of the county wherein such school district
4 is located of a duly certified copy of any such ordinance, it
5 shall be the duty of such county clerk to extend the tax
6 therein provided for, including an amount to cover loss and
7 cost of collecting said taxes and also deferred collections
8 thereof and abatements in the amounts of such taxes as
9 extended upon the collector's books.

10 With respect to instruments for the payment of money
11 issued under this Section either before, on, or after the
12 effective date of this amendatory Act of 1989, it is and always
13 has been the intention of the General Assembly (i) that the
14 Omnibus Bond Acts are and always have been supplementary
15 grants of power to issue instruments in accordance with the
16 Omnibus Bond Acts, regardless of any provision of this Act
17 that may appear to be or to have been more restrictive than
18 those Acts, (ii) that the provisions of this Section are not a
19 limitation on the supplementary authority granted by the
20 Omnibus Bond Acts, and (iii) that instruments issued under
21 this Section within the supplementary authority granted by the
22 Omnibus Bond Acts are not invalid because of any provision of
23 this Act that may appear to be or to have been more restrictive
24 than those Acts.

25 (Source: P.A. 86-4.)

1 (105 ILCS 5/34-22.3) (from Ch. 122, par. 34-22.3)

2 Sec. 34-22.3. Issuance of bonds. For the purpose of
3 erecting, purchasing, or otherwise acquiring buildings
4 suitable for school houses, erecting temporary school
5 structures, erecting additions to, repairing, rehabilitating
6 and replacing existing school buildings and temporary school
7 structures, and furnishing and equipping school buildings and
8 temporary school structures, and purchasing or otherwise
9 acquiring and improving sites for such purposes, the board,
10 with the consent of the city council expressed by ordinance,
11 may incur an indebtedness and issue bonds therefor in an
12 amount or amounts not to exceed in the aggregate \$50,000,000
13 in addition to the bonds authorized under Sections 34-22.1 and
14 34-22.2. The bonds shall bear interest at the rate of not more
15 than the maximum rate authorized by the Bond Authorization
16 Act, as amended at the time of the making of the contract, and
17 shall mature within not to exceed 20 years from their date, and
18 may be made callable on any interest payment date at par and
19 accrued interest, after notice has been given, at the time and
20 in the manner provided in the bond resolution.

21 These bonds shall not be issued until the question of
22 authorizing such bonds has been submitted to the electors of
23 the city constituting said school district at a general
24 ~~regular-scheduled~~ election and approved by a majority of the
25 electors voting upon that question.

26 The board shall adopt a resolution providing for

1 submitting said question at such an election and shall certify
2 the resolution and the proposition to the proper election
3 authorities for submission to the electors in accordance with
4 the general election law. In addition to the requirements of
5 the general election law the notice of the referendum shall
6 contain the amount of the bond issue, maximum rate of interest
7 and purpose for which issued.

8 The proposition shall be in substantially the following
9 form:

10 -----
11 Shall bonds in the amount of
12 \$..... be issued by the board of
13 education of the City of.... for
14 the purpose of erecting, purchasing,
15 or otherwise acquiring buildings YES
16 suitable for school houses, erecting
17 temporary school structures,
18 erecting additions to, repairing,
19 rehabilitating and replacing existing -----
20 school buildings and temporary
21 school structures, and furnishing and
22 equipping school buildings and
23 temporary school structures, and NO
24 purchasing or otherwise acquiring and
25 improving sites for such purposes,
26 bearing interest at the rate of not

1 to exceed the maximum rate authorized
2 by the Bond Authorization Act, as amended
3 at the time of the making of the contract?

4 -----
5 Whenever the board desires to issue bonds as herein
6 authorized, it shall adopt a resolution designating the
7 purpose for which the proceeds of the bonds are to be expended
8 and fixing the amount of the bonds proposed to be issued, the
9 maturity thereof, and optional provisions, if any, the rate of
10 interest thereon, and the amount of taxes to be levied
11 annually for the purpose of paying the interest upon and the
12 principal of such bonds.

13 Said bonds shall be issued in the corporate name of the
14 school district. They shall be signed by the president and
15 secretary of said board and countersigned by the mayor and the
16 comptroller (or city clerk if there be no comptroller) of the
17 city. They shall be sold by the city comptroller (or city clerk
18 if there be no comptroller) upon such terms as may be approved
19 by the board after advertisement for bids as ordered by and
20 under the direction of the board, and the proceeds thereof
21 shall be received by the city treasurer, as school treasurer,
22 and expended by the board for the purposes provided in the bond
23 resolution.

24 Before or at the time of issuing any bonds herein
25 authorized, the city council of such city, upon the demand and
26 under the direction of the board shall, by ordinance, provide

1 for the levy and collection of a direct annual tax upon all the
2 taxable property of such school district sufficient to pay and
3 discharge the principal thereof at maturity and to pay the
4 interest thereon as it falls due. Such tax shall be levied and
5 collected in like manner with the other taxes of such school
6 district and shall be in addition to and exclusive of the
7 maximum of all other taxes which such board or such city
8 council is now, or may hereafter be, authorized by law to levy
9 for any and all school purposes. Upon the filing in the office
10 of the county clerk of the county wherein such school district
11 is located of a duly certified copy of any such ordinance, it
12 shall be the duty of such county clerk to extend the tax
13 therein provided for, including an amount to cover loss and
14 cost of collecting said taxes and also deferred collections
15 thereof and abatements in the amounts of such taxes as
16 extended upon the collector's books.

17 With respect to instruments for the payment of money
18 issued under this Section either before, on, or after the
19 effective date of this amendatory Act of 1989, it is and always
20 has been the intention of the General Assembly (i) that the
21 Omnibus Bond Acts are and always have been supplementary
22 grants of power to issue instruments in accordance with the
23 Omnibus Bond Acts, regardless of any provision of this Act
24 that may appear to be or to have been more restrictive than
25 those Acts, (ii) that the provisions of this Section are not a
26 limitation on the supplementary authority granted by the

1 Omnibus Bond Acts, and (iii) that instruments issued under
2 this Section within the supplementary authority granted by the
3 Omnibus Bond Acts are not invalid because of any provision of
4 this Act that may appear to be or to have been more restrictive
5 than those Acts.

6 (Source: P.A. 86-4.)

7 (105 ILCS 5/34-22.4) (from Ch. 122, par. 34-22.4)

8 Sec. 34-22.4. Issuance of bonds. For the purpose of
9 erecting, purchasing, or otherwise acquiring buildings
10 suitable for school houses, erecting temporary school
11 structures, erecting additions to, repairing, rehabilitating,
12 modernizing and replacing existing school buildings and
13 temporary school structures, and furnishing and equipping
14 school buildings and temporary school structures, and
15 purchasing or otherwise acquiring and improving sites for such
16 purposes, the board, with the consent of the city council
17 expressed by ordinance, may incur an indebtedness and issue
18 bonds therefor in an amount or amounts not to exceed in the
19 aggregate \$50,000,000 in addition to the bonds authorized
20 under Sections 34-22.1, 34-22.2, and 34-22.3. The bonds shall
21 bear interest at the rate of not more than the maximum rate
22 authorized by the Bond Authorization Act, as amended at the
23 time of the making of the contract, and shall mature within not
24 to exceed 20 years from their date, and may be made callable on
25 any interest payment date at par and accrued interest, after

1 notice has been given, at the time and in the manner provided
2 in the bond resolution.

3 These bonds shall not be issued until the question of
4 authorizing such bonds has been submitted to the electors of
5 the city constituting said school district at a general
6 ~~regular-scheduled~~ election and approved by a majority of the
7 electors voting upon that question.

8 The board shall adopt a resolution providing for
9 submitting said question at such an election and shall certify
10 the resolution and the proposition to the proper election
11 authorities for submission in accordance with the general
12 election law. In addition to the requirements of the general
13 election law the notice of the referendum shall contain the
14 amount of the bond issue, maximum rate of interest and purpose
15 for which issued.

16 The proposition shall be in substantially the following
17 form:

18 -----

19 Shall bonds in the amount of
20 \$..... be issued by the board of
21 education of the City of for
22 the purpose of erecting, purchasing,
23 or otherwise acquiring buildings
24 suitable for school houses, erecting
25 temporary school structures,
26 erecting additions to, repairing,

YES

1 rehabilitating, modernizing and -----
2 replacing existing school buildings
3 and temporary school structures,
4 and furnishing and equipping school
5 buildings and temporary school
6 structures, and purchasing or otherwise
7 acquiring and improving sites for
8 such purposes, bearing interest at the
9 rate of not to exceed the maximum rate
10 authorized by the Bond Authorization Act,
11 as amended at the time of the making of
12 the contract?

NO

13 -----
14 Whenever the board desires to issue bonds as herein
15 authorized, it shall adopt a resolution designating the
16 purpose for which the proceeds of the bonds are to be expended
17 and fixing the amount of the bonds proposed to be issued, the
18 maturity thereof, and optional provisions, if any, the rate of
19 interest thereon, and the amount of taxes to be levied
20 annually for the purpose of paying the interest upon and the
21 principal of such bonds.

22 Said bonds shall be issued in the corporate name of the
23 school district. They shall be signed by the president and
24 secretary of said board and countersigned by the mayor and the
25 comptroller (or city clerk if there be no comptroller) of the
26 city. They shall be sold by the city comptroller (or city clerk

1 if there be no comptroller) upon such terms as may be approved
2 by the board after advertisement for bids as ordered by and
3 under the direction of the board, and the proceeds thereof
4 shall be received by the city treasurer, as school treasurer,
5 and expended by the board for the purposes provided in the bond
6 resolution.

7 Before or at the time of issuing any bonds herein
8 authorized, the city council of such city, upon the demand and
9 under the direction of the board shall, by ordinance, provide
10 for the levy and collection of a direct annual tax upon all the
11 taxable property of such school district sufficient to pay and
12 discharge the principal thereof at maturity and to pay the
13 interest thereon as it falls due. Such tax shall be levied and
14 collected in like manner with the other taxes of such school
15 district and shall be in addition to and exclusive of the
16 maximum of all other taxes which such board or ~~of~~ such city
17 council is now, or may hereafter be, authorized by law to levy
18 for any and all school purposes. Upon the filing in the office
19 of the county clerk of the county wherein such school district
20 is located of a duly certified copy of any such ordinance, it
21 shall be the duty of such county clerk to extend the tax
22 therein provided for, including an amount to cover loss and
23 cost of collecting said taxes and also deferred collections
24 thereof and abatements in the amounts of such taxes as
25 extended upon the collector's books. The ordinance shall be in
26 force upon its passage.

1 With respect to instruments for the payment of money
2 issued under this Section either before, on, or after the
3 effective date of this amendatory Act of 1989, it is and always
4 has been the intention of the General Assembly (i) that the
5 Omnibus Bond Acts are and always have been supplementary
6 grants of power to issue instruments in accordance with the
7 Omnibus Bond Acts, regardless of any provision of this Act
8 that may appear to be or to have been more restrictive than
9 those Acts, (ii) that the provisions of this Section are not a
10 limitation on the supplementary authority granted by the
11 Omnibus Bond Acts, and (iii) that instruments issued under
12 this Section within the supplementary authority granted by the
13 Omnibus Bond Acts are not invalid because of any provision of
14 this Act that may appear to be or to have been more restrictive
15 than those Acts.

16 (Source: P.A. 86-4.)

17 (105 ILCS 5/34-22.5) (from Ch. 122, par. 34-22.5)

18 Sec. 34-22.5. Issuance of bonds. For the purpose of
19 erecting, purchasing, or otherwise acquiring buildings
20 suitable for school houses, erecting temporary school
21 structures, erecting additions to, repairing, rehabilitating,
22 modernizing and replacing existing school buildings and
23 temporary school structures, and furnishing and equipping
24 school buildings and temporary school structures, and
25 purchasing or otherwise acquiring and improving sites for such

1 purposes, the board, with the consent of the city council
2 expressed by ordinance, may incur an indebtedness and issue
3 bonds therefor in an amount or amounts not to exceed in the
4 aggregate Twenty-five Million Dollars (\$25,000,000) in
5 addition to the bonds authorized under Sections 34-22.1,
6 34-22.2, 34-22.3, and 34-22.4. The bonds shall bear interest
7 at the rate of not more than the maximum rate authorized by the
8 Bond Authorization Act, as amended at the time of the making of
9 the contract, and shall mature within not to exceed twenty
10 years from their date, and may be made callable on any interest
11 payment date at par and accrued interest, after notice has
12 been given, at the time and in the manner provided in the bond
13 resolution.

14 These bonds shall not be issued until the question of
15 authorizing such bonds has been submitted to the electors of
16 the city constituting said school district at a general
17 ~~regular-scheduled~~ election and approved by a majority of the
18 electors voting upon that question.

19 The board shall adopt a resolution providing for
20 submitting said proposition at such an election and certify
21 the resolution and the proposition to the proper election
22 authorities for submission in accordance with the general
23 election law. In addition to the requirements of the general
24 election law the notice of the referendum shall contain the
25 amount of the bond issue, maximum rate of interest and purpose
26 for which issued.

The proposition shall be in substantially the following form:

Shall bonds in the amount of \$..... be issued by the board of education of the City of.... for the purpose of erecting, purchasing, or otherwise acquiring buildings suitable for school houses, erecting temporary school structures, erecting additions to, repairing, rehabilitating, modernizing and replacing existing school buildings and temporary school structures, and furnishing and equipping school buildings and temporary school structures, and purchasing or otherwise acquiring and improving sites for such purposes, bearing interest at the rate of not to exceed the maximum rate authorized by the Bond Authorization Act, as amended at the time of the making of the contract?

Whenever the board desires to issue bonds as herein authorized, it shall adopt a resolution designating the

1 purpose for which the proceeds of the bonds are to be expended
2 and fixing the amount of the bonds proposed to be issued, the
3 maturity thereof, and optional provisions, if any, the rate of
4 interest thereon, and the amount of taxes to be levied
5 annually for the purpose of paying the interest upon and the
6 principal of such bonds.

7 Said bonds shall be issued in the corporate name of the
8 school district. They shall be signed by the president and
9 secretary of said board and countersigned by the mayor and the
10 comptroller (or city clerk if there be no comptroller) of the
11 city. They shall be sold by the city comptroller (or city clerk
12 if there be no comptroller) upon such terms as may be approved
13 by the board after advertisement for bids as ordered by and
14 under the direction of the board, and the proceeds thereof
15 shall be received by the city treasurer, as school treasurer,
16 and expended by the board for the purposes provided in the bond
17 resolution.

18 Before or at the time of issuing any bonds herein
19 authorized, the city council of such city, upon the demand and
20 under the direction of the board shall, by ordinance, provide
21 for the levy and collection of a direct annual tax upon all the
22 taxable property of such school district sufficient to pay and
23 discharge the principal thereof at maturity and to pay the
24 interest thereon as it falls due. Such tax shall be levied and
25 collected in like manner with the other taxes of such school
26 district and shall be in addition to and exclusive of the

1 maximum of all other taxes which such board or such city
2 council is now, or may hereafter be, authorized by law to levy
3 for any and all school purposes. Upon the filing in the office
4 of the county clerk of the county wherein such school district
5 is located of a duly certified copy of any such ordinance, it
6 shall be the duty of such county clerk to extend the tax
7 therein provided for, including an amount to cover loss and
8 cost of collecting said taxes and also deferred collections
9 thereof and abatements in the amounts of such taxes as
10 extended upon the collector's books. The ordinance shall be in
11 force upon its passage.

12 With respect to instruments for the payment of money
13 issued under this Section either before, on, or after the
14 effective date of this amendatory Act of 1989, it is and always
15 has been the intention of the General Assembly (i) that the
16 Omnibus Bond Acts are and always have been supplementary
17 grants of power to issue instruments in accordance with the
18 Omnibus Bond Acts, regardless of any provision of this Act
19 that may appear to be or to have been more restrictive than
20 those Acts, (ii) that the provisions of this Section are not a
21 limitation on the supplementary authority granted by the
22 Omnibus Bond Acts, and (iii) that instruments issued under
23 this Section within the supplementary authority granted by the
24 Omnibus Bond Acts are not invalid because of any provision of
25 this Act that may appear to be or to have been more restrictive
26 than those Acts.

1 (Source: P.A. 86-4.)

2 Section 65. The Public Community College Act is amended by
3 changing Section 3A-1 as follows:

4 (110 ILCS 805/3A-1) (from Ch. 122, par. 103A-1)

5 Sec. 3A-1. Any community college district may borrow money
6 for the purpose of building, equipping, altering or repairing
7 community college buildings or purchasing or improving
8 community college sites, or acquiring and equipping recreation
9 grounds, athletic fields, and other buildings or land used or
10 useful for community college purposes or for the purpose of
11 purchasing a site, with or without a building or buildings
12 thereon, or for the building of a house or houses on such site,
13 or for the building of a house or houses on the site of the
14 community college district, for residential purposes of the
15 administrators or faculty of the community college district,
16 and issue its negotiable coupon bonds therefor signed by the
17 chairman and secretary of the board, in denominations of not
18 less than \$100 nor more than \$5,000, payable at such place and
19 at such time or times, not exceeding 20 years from date of
20 issuance, as the board may prescribe, and bearing interest at
21 a rate not to exceed the maximum rate authorized by the Bond
22 Authorization Act, as amended at the time of the making of the
23 contract, payable annually, semiannually or quarterly, but no
24 such bonds shall be issued unless the proposition to issue

1 them is submitted to the voters of the community college
2 district at a general ~~regular scheduled~~ election in such
3 district and the board shall certify the proposition to the
4 proper election authorities for submission in accordance with
5 the general election law and a majority of all the votes cast
6 on the proposition is in favor of the proposition, nor shall
7 any residential site be acquired unless such proposition to
8 acquire a site is submitted to the voters of the district at a
9 general ~~regular scheduled~~ election and the board shall certify
10 the proposition to the proper election authorities for
11 submission to the electors in accordance with the general
12 election law and a majority of all the votes cast on the
13 proposition is in favor of the proposition. Nothing in this
14 Act shall be construed as to require the listing of maturity
15 dates of any bonds either in the notice of bond election or
16 ballot used in the bond election.

17 Bonds issued in accordance with this Section for Elgin
18 Community College District No. 509 may be payable at such time
19 or times, not exceeding 25 years from date of issuance, as the
20 board may prescribe, if the following conditions are met:

21 (i) The voters of the district approve a proposition
22 for the bond issuance at an election held in 2009.

23 (ii) Prior to the issuance of the bonds, the board
24 determines, by resolution, that the projects built,
25 acquired, altered, renovated, repaired, purchased,
26 improved, installed, or equipped with the proceeds of the

1 bonds are required as a result of a projected increase in
2 the enrollment of students in the district, to meet demand
3 in the fields of health care or public safety, to meet
4 accreditation standards, or to maintain campus safety and
5 security.

6 (iii) The bonds are issued, in one or more bond
7 issuances, on or before April 7, 2014.

8 (iv) The proceeds of the bonds are used to accomplish
9 only those purposes approved by the voters at an election
10 held in 2009.

11 Bonds issued in accordance with this Section for
12 Kishwaukee Community College District No. 523 may be payable
13 at such time or times, not exceeding 25 years from date of
14 issuance, as the board may prescribe, if the following
15 conditions are met:

16 (i) The voters of the district approve a
17 proposition for the bond issuance at an election held
18 in 2010 or 2011.

19 (ii) Prior to the issuance of the bonds, the board
20 determines, by resolution, that the projects built,
21 acquired, altered, renovated, repaired, purchased,
22 improved, installed, or equipped with the proceeds of
23 the bonds are required as a result of a projected
24 increase in the enrollment of students in the
25 district, to meet demand in the fields of health care
26 or public safety, to meet accreditation standards, or

1 to maintain campus safety and security.

2 (iii) The bonds are issued, in one or more bond
3 issuances, on or before November 2, 2015.

4 (iv) The proceeds of the bonds are used to
5 accomplish only those purposes approved by the voters
6 at an election held in 2010 or 2011.

7 With respect to instruments for the payment of money
8 issued under this Section either before, on, or after the
9 effective date of this amendatory Act of 1989, it is and always
10 has been the intention of the General Assembly (i) that the
11 Omnibus Bond Acts are and always have been supplementary
12 grants of power to issue instruments in accordance with the
13 Omnibus Bond Acts, regardless of any provision of this Act
14 that may appear to be or to have been more restrictive than
15 those Acts, (ii) that the provisions of this Section are not a
16 limitation on the supplementary authority granted by the
17 Omnibus Bond Acts, and (iii) that instruments issued under
18 this Section within the supplementary authority granted by the
19 Omnibus Bond Acts are not invalid because of any provision of
20 this Act that may appear to be or to have been more restrictive
21 than those Acts.

22 (Source: P.A. 96-787, eff. 8-28-09; 96-1077, eff. 7-16-10;
23 97-813, eff. 7-13-12.)

24 Section 997. Severability. The provisions of this Act are
25 severable under Section 1.31 of the Statute on Statutes.

1 Section 999. Effective date. This Act takes effect upon
2 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 20 ILCS 605/605-1119 new

4 30 ILCS 305/8 new

5 35 ILCS 105/12 from Ch. 120, par. 439.12

6 35 ILCS 110/12 from Ch. 120, par. 439.42

7 35 ILCS 115/12 from Ch. 120, par. 439.112

8 35 ILCS 120/2-28 new

9 35 ILCS 200/Art. 10 Div.

10 23 heading new

11 35 ILCS 200/10-1010 new

12 35 ILCS 200/10-1015 new

13 35 ILCS 200/10-1020 new

14 35 ILCS 200/10-1025 new

15 35 ILCS 200/10-1027 new

16 35 ILCS 200/10-1030 new

17 35 ILCS 200/10-1037 new

18 35 ILCS 200/10-1038 new

19 35 ILCS 200/10-1040 new

20 35 ILCS 200/10-1045 new

21 35 ILCS 200/10-1050 new

22 35 ILCS 200/10-1055 new

23 35 ILCS 200/10-1060 new

24 35 ILCS 200/10-1065 new

25 35 ILCS 200/10-1067 new

1	35 ILCS 200/10-1070 new	
2	35 ILCS 200/10-1080 new	
3	35 ILCS 200/10-1085 new	
4	35 ILCS 200/10-1087 new	
5	35 ILCS 200/10-1090 new	
6	35 ILCS 200/10-1093 new	
7	35 ILCS 200/10-1095 new	
8	35 ILCS 200/10-1098 new	
9	35 ILCS 200/10-1099 new	
10	35 ILCS 200/20-15	
11	10 ILCS 5/28-1	from Ch. 46, par. 28-1
12	55 ILCS 5/6-4008	from Ch. 34, par. 6-4008
13	60 ILCS 1/210-5	
14	75 ILCS 5/5-2.5	
15	105 ILCS 5/5-32	from Ch. 122, par. 5-32
16	105 ILCS 5/12-13	from Ch. 122, par. 12-13
17	105 ILCS 5/12-15	from Ch. 122, par. 12-15
18	105 ILCS 5/19-1	
19	105 ILCS 5/19-3	from Ch. 122, par. 19-3
20	105 ILCS 5/19-9	from Ch. 122, par. 19-9
21	105 ILCS 5/20-7	from Ch. 122, par. 20-7
22	105 ILCS 5/32-5.6	from Ch. 122, par. 32-5.6
23	105 ILCS 5/34-22.1	from Ch. 122, par. 34-22.1
24	105 ILCS 5/34-22.2	from Ch. 122, par. 34-22.2
25	105 ILCS 5/34-22.3	from Ch. 122, par. 34-22.3
26	105 ILCS 5/34-22.4	from Ch. 122, par. 34-22.4

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- 1 105 ILCS 5/34-22.5 from Ch. 122, par. 34-22.5
- 2 110 ILCS 805/3A-1 from Ch. 122, par. 103A-1