



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB3616

Introduced 2/14/2020, by Sen. Andy Manar

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185
35 ILCS 200/18-213.1 new
55 ILCS 5/5-1006.7

Amends the Counties Code. Provides that school districts may use school facility occupation tax revenue for school funding purposes if the board of a school district adopts a resolution providing that revenue may be used as such for the 3 levy years next following the adoption of a resolution. Provides that, if a school district adopts such a resolution, the district is subject to the Property Tax Extension Limitation Law during that period. Amends the Property Tax Extension Limitation Law in the Property Tax Code to make conforming changes.

LRB101 15312 HLH 64495 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning local government.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-185 and by adding Section 18-213.1 as follows:

6 (35 ILCS 200/18-185)

7 Sec. 18-185. Short title; definitions. This Division 5 may
8 be cited as the Property Tax Extension Limitation Law. As used
9 in this Division 5:

10 "Consumer Price Index" means the Consumer Price Index for
11 All Urban Consumers for all items published by the United
12 States Department of Labor.

13 "Extension limitation" means (a) the lesser of 5% or the
14 percentage increase in the Consumer Price Index during the
15 12-month calendar year preceding the levy year or (b) the rate
16 of increase approved by voters under Section 18-205.

17 "Affected county" means a county of 3,000,000 or more
18 inhabitants or a county contiguous to a county of 3,000,000 or
19 more inhabitants.

20 "Taxing district" has the same meaning provided in Section
21 1-150, except as otherwise provided in this Section. For the
22 1991 through 1994 levy years only, "taxing district" includes
23 only each non-home rule taxing district having the majority of

1 its 1990 equalized assessed value within any county or counties
2 contiguous to a county with 3,000,000 or more inhabitants.
3 Beginning with the 1995 levy year, "taxing district" includes
4 only each non-home rule taxing district subject to this Law
5 before the 1995 levy year and each non-home rule taxing
6 district not subject to this Law before the 1995 levy year
7 having the majority of its 1994 equalized assessed value in an
8 affected county or counties. Beginning with the levy year in
9 which this Law becomes applicable to a taxing district as
10 provided in Section 18-213, "taxing district" also includes
11 those taxing districts made subject to this Law as provided in
12 Section 18-213. Beginning in levy year 2020, "taxing district"
13 also includes those taxing districts made subject to this Law
14 as provided in Section 18-213.1.

15 "Aggregate extension" for taxing districts to which this
16 Law applied before the 1995 levy year means the annual
17 corporate extension for the taxing district and those special
18 purpose extensions that are made annually for the taxing
19 district, excluding special purpose extensions: (a) made for
20 the taxing district to pay interest or principal on general
21 obligation bonds that were approved by referendum; (b) made for
22 any taxing district to pay interest or principal on general
23 obligation bonds issued before October 1, 1991; (c) made for
24 any taxing district to pay interest or principal on bonds
25 issued to refund or continue to refund those bonds issued
26 before October 1, 1991; (d) made for any taxing district to pay

1 interest or principal on bonds issued to refund or continue to
2 refund bonds issued after October 1, 1991 that were approved by
3 referendum; (e) made for any taxing district to pay interest or
4 principal on revenue bonds issued before October 1, 1991 for
5 payment of which a property tax levy or the full faith and
6 credit of the unit of local government is pledged; however, a
7 tax for the payment of interest or principal on those bonds
8 shall be made only after the governing body of the unit of
9 local government finds that all other sources for payment are
10 insufficient to make those payments; (f) made for payments
11 under a building commission lease when the lease payments are
12 for the retirement of bonds issued by the commission before
13 October 1, 1991, to pay for the building project; (g) made for
14 payments due under installment contracts entered into before
15 October 1, 1991; (h) made for payments of principal and
16 interest on bonds issued under the Metropolitan Water
17 Reclamation District Act to finance construction projects
18 initiated before October 1, 1991; (i) made for payments of
19 principal and interest on limited bonds, as defined in Section
20 3 of the Local Government Debt Reform Act, in an amount not to
21 exceed the debt service extension base less the amount in items
22 (b), (c), (e), and (h) of this definition for non-referendum
23 obligations, except obligations initially issued pursuant to
24 referendum; (j) made for payments of principal and interest on
25 bonds issued under Section 15 of the Local Government Debt
26 Reform Act; (k) made by a school district that participates in

1 the Special Education District of Lake County, created by
2 special education joint agreement under Section 10-22.31 of the
3 School Code, for payment of the school district's share of the
4 amounts required to be contributed by the Special Education
5 District of Lake County to the Illinois Municipal Retirement
6 Fund under Article 7 of the Illinois Pension Code; the amount
7 of any extension under this item (k) shall be certified by the
8 school district to the county clerk; (l) made to fund expenses
9 of providing joint recreational programs for persons with
10 disabilities under Section 5-8 of the Park District Code or
11 Section 11-95-14 of the Illinois Municipal Code; (m) made for
12 temporary relocation loan repayment purposes pursuant to
13 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for
14 payment of principal and interest on any bonds issued under the
15 authority of Section 17-2.2d of the School Code; (o) made for
16 contributions to a firefighter's pension fund created under
17 Article 4 of the Illinois Pension Code, to the extent of the
18 amount certified under item (5) of Section 4-134 of the
19 Illinois Pension Code; and (p) made for road purposes in the
20 first year after a township assumes the rights, powers, duties,
21 assets, property, liabilities, obligations, and
22 responsibilities of a road district abolished under the
23 provisions of Section 6-133 of the Illinois Highway Code.

24 "Aggregate extension" for the taxing districts to which
25 this Law did not apply before the 1995 levy year (except taxing
26 districts subject to this Law in accordance with Section

1 18-213) means the annual corporate extension for the taxing
2 district and those special purpose extensions that are made
3 annually for the taxing district, excluding special purpose
4 extensions: (a) made for the taxing district to pay interest or
5 principal on general obligation bonds that were approved by
6 referendum; (b) made for any taxing district to pay interest or
7 principal on general obligation bonds issued before March 1,
8 1995; (c) made for any taxing district to pay interest or
9 principal on bonds issued to refund or continue to refund those
10 bonds issued before March 1, 1995; (d) made for any taxing
11 district to pay interest or principal on bonds issued to refund
12 or continue to refund bonds issued after March 1, 1995 that
13 were approved by referendum; (e) made for any taxing district
14 to pay interest or principal on revenue bonds issued before
15 March 1, 1995 for payment of which a property tax levy or the
16 full faith and credit of the unit of local government is
17 pledged; however, a tax for the payment of interest or
18 principal on those bonds shall be made only after the governing
19 body of the unit of local government finds that all other
20 sources for payment are insufficient to make those payments;
21 (f) made for payments under a building commission lease when
22 the lease payments are for the retirement of bonds issued by
23 the commission before March 1, 1995 to pay for the building
24 project; (g) made for payments due under installment contracts
25 entered into before March 1, 1995; (h) made for payments of
26 principal and interest on bonds issued under the Metropolitan

1 Water Reclamation District Act to finance construction
2 projects initiated before October 1, 1991; (h-4) made for
3 stormwater management purposes by the Metropolitan Water
4 Reclamation District of Greater Chicago under Section 12 of the
5 Metropolitan Water Reclamation District Act; (i) made for
6 payments of principal and interest on limited bonds, as defined
7 in Section 3 of the Local Government Debt Reform Act, in an
8 amount not to exceed the debt service extension base less the
9 amount in items (b), (c), and (e) of this definition for
10 non-referendum obligations, except obligations initially
11 issued pursuant to referendum and bonds described in subsection
12 (h) of this definition; (j) made for payments of principal and
13 interest on bonds issued under Section 15 of the Local
14 Government Debt Reform Act; (k) made for payments of principal
15 and interest on bonds authorized by Public Act 88-503 and
16 issued under Section 20a of the Chicago Park District Act for
17 aquarium or museum projects; (l) made for payments of principal
18 and interest on bonds authorized by Public Act 87-1191 or
19 93-601 and (i) issued pursuant to Section 21.2 of the Cook
20 County Forest Preserve District Act, (ii) issued under Section
21 42 of the Cook County Forest Preserve District Act for
22 zoological park projects, or (iii) issued under Section 44.1 of
23 the Cook County Forest Preserve District Act for botanical
24 gardens projects; (m) made pursuant to Section 34-53.5 of the
25 School Code, whether levied annually or not; (n) made to fund
26 expenses of providing joint recreational programs for persons

1 with disabilities under Section 5-8 of the Park District Code
2 or Section 11-95-14 of the Illinois Municipal Code; (o) made by
3 the Chicago Park District for recreational programs for persons
4 with disabilities under subsection (c) of Section 7.06 of the
5 Chicago Park District Act; (p) made for contributions to a
6 firefighter's pension fund created under Article 4 of the
7 Illinois Pension Code, to the extent of the amount certified
8 under item (5) of Section 4-134 of the Illinois Pension Code;
9 (q) made by Ford Heights School District 169 under Section
10 17-9.02 of the School Code; and (r) made for the purpose of
11 making employer contributions to the Public School Teachers'
12 Pension and Retirement Fund of Chicago under Section 34-53 of
13 the School Code.

14 "Aggregate extension" for all taxing districts to which
15 this Law applies in accordance with Section 18-213.1 or Section
16 18-213, except for those taxing districts subject to paragraph
17 (2) of subsection (e) of Section 18-213, means the annual
18 corporate extension for the taxing district and those special
19 purpose extensions that are made annually for the taxing
20 district, excluding special purpose extensions: (a) made for
21 the taxing district to pay interest or principal on general
22 obligation bonds that were approved by referendum; (b) made for
23 any taxing district to pay interest or principal on general
24 obligation bonds issued before the date on which the referendum
25 making this Law applicable to the taxing district is held; (c)
26 made for any taxing district to pay interest or principal on

1 bonds issued to refund or continue to refund those bonds issued
2 before the date on which the referendum making this Law
3 applicable to the taxing district is held; (d) made for any
4 taxing district to pay interest or principal on bonds issued to
5 refund or continue to refund bonds issued after the date on
6 which the referendum making this Law applicable to the taxing
7 district is held if the bonds were approved by referendum after
8 the date on which the referendum making this Law applicable to
9 the taxing district is held; (e) made for any taxing district
10 to pay interest or principal on revenue bonds issued before the
11 date on which the referendum making this Law applicable to the
12 taxing district is held for payment of which a property tax
13 levy or the full faith and credit of the unit of local
14 government is pledged; however, a tax for the payment of
15 interest or principal on those bonds shall be made only after
16 the governing body of the unit of local government finds that
17 all other sources for payment are insufficient to make those
18 payments; (f) made for payments under a building commission
19 lease when the lease payments are for the retirement of bonds
20 issued by the commission before the date on which the
21 referendum making this Law applicable to the taxing district is
22 held to pay for the building project; (g) made for payments due
23 under installment contracts entered into before the date on
24 which the referendum making this Law applicable to the taxing
25 district is held; (h) made for payments of principal and
26 interest on limited bonds, as defined in Section 3 of the Local

1 Government Debt Reform Act, in an amount not to exceed the debt
2 service extension base less the amount in items (b), (c), and
3 (e) of this definition for non-referendum obligations, except
4 obligations initially issued pursuant to referendum; (i) made
5 for payments of principal and interest on bonds issued under
6 Section 15 of the Local Government Debt Reform Act; (j) made
7 for a qualified airport authority to pay interest or principal
8 on general obligation bonds issued for the purpose of paying
9 obligations due under, or financing airport facilities
10 required to be acquired, constructed, installed or equipped
11 pursuant to, contracts entered into before March 1, 1996 (but
12 not including any amendments to such a contract taking effect
13 on or after that date); (k) made to fund expenses of providing
14 joint recreational programs for persons with disabilities
15 under Section 5-8 of the Park District Code or Section 11-95-14
16 of the Illinois Municipal Code; (l) made for contributions to a
17 firefighter's pension fund created under Article 4 of the
18 Illinois Pension Code, to the extent of the amount certified
19 under item (5) of Section 4-134 of the Illinois Pension Code;
20 and (m) made for the taxing district to pay interest or
21 principal on general obligation bonds issued pursuant to
22 Section 19-3.10 of the School Code.

23 "Aggregate extension" for all taxing districts to which
24 this Law applies in accordance with paragraph (2) of subsection
25 (e) of Section 18-213 means the annual corporate extension for
26 the taxing district and those special purpose extensions that

1 are made annually for the taxing district, excluding special
2 purpose extensions: (a) made for the taxing district to pay
3 interest or principal on general obligation bonds that were
4 approved by referendum; (b) made for any taxing district to pay
5 interest or principal on general obligation bonds issued before
6 March 7, 1997 (the effective date of Public Act 89-718) ~~this~~
7 ~~amendatory Act of 1997~~; (c) made for any taxing district to pay
8 interest or principal on bonds issued to refund or continue to
9 refund those bonds issued before March 7, 1997 (the effective
10 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (d)
11 made for any taxing district to pay interest or principal on
12 bonds issued to refund or continue to refund bonds issued after
13 March 7, 1997 (the effective date of Public Act 89-718) ~~this~~
14 ~~amendatory Act of 1997~~ if the bonds were approved by referendum
15 after March 7, 1997 (the effective date of Public Act 89-718)
16 ~~this amendatory Act of 1997~~; (e) made for any taxing district
17 to pay interest or principal on revenue bonds issued before
18 March 7, 1997 (the effective date of Public Act 89-718) ~~this~~
19 ~~amendatory Act of 1997~~ for payment of which a property tax levy
20 or the full faith and credit of the unit of local government is
21 pledged; however, a tax for the payment of interest or
22 principal on those bonds shall be made only after the governing
23 body of the unit of local government finds that all other
24 sources for payment are insufficient to make those payments;
25 (f) made for payments under a building commission lease when
26 the lease payments are for the retirement of bonds issued by

1 the commission before March 7, 1997 (the effective date of
2 Public Act 89-718) ~~this amendatory Act of 1997~~ to pay for the
3 building project; (g) made for payments due under installment
4 contracts entered into before March 7, 1997 (the effective date
5 of Public Act 89-718) ~~this amendatory Act of 1997~~; (h) made for
6 payments of principal and interest on limited bonds, as defined
7 in Section 3 of the Local Government Debt Reform Act, in an
8 amount not to exceed the debt service extension base less the
9 amount in items (b), (c), and (e) of this definition for
10 non-referendum obligations, except obligations initially
11 issued pursuant to referendum; (i) made for payments of
12 principal and interest on bonds issued under Section 15 of the
13 Local Government Debt Reform Act; (j) made for a qualified
14 airport authority to pay interest or principal on general
15 obligation bonds issued for the purpose of paying obligations
16 due under, or financing airport facilities required to be
17 acquired, constructed, installed or equipped pursuant to,
18 contracts entered into before March 1, 1996 (but not including
19 any amendments to such a contract taking effect on or after
20 that date); (k) made to fund expenses of providing joint
21 recreational programs for persons with disabilities under
22 Section 5-8 of the Park District Code or Section 11-95-14 of
23 the Illinois Municipal Code; and (l) made for contributions to
24 a firefighter's pension fund created under Article 4 of the
25 Illinois Pension Code, to the extent of the amount certified
26 under item (5) of Section 4-134 of the Illinois Pension Code.

1 "Debt service extension base" means an amount equal to that
2 portion of the extension for a taxing district for the debt
3 service base year 1994 levy year, ~~or for those taxing districts~~
4 ~~subject to this Law in accordance with Section 18-213, except~~
5 ~~for those subject to paragraph (2) of subsection (c) of Section~~
6 ~~18-213, for the levy year in which the referendum making this~~
7 ~~Law applicable to the taxing district is held, or for those~~
8 ~~taxing districts subject to this Law in accordance with~~
9 ~~paragraph (2) of subsection (c) of Section 18-213 for the 1996~~
10 ~~levy year~~, constituting an extension for payment of principal
11 and interest on bonds issued by the taxing district without
12 referendum, but not including excluded non-referendum bonds.
13 For park districts (i) that were first subject to this Law in
14 1991 or 1995 and (ii) whose extension for the 1994 levy year
15 for the payment of principal and interest on bonds issued by
16 the park district without referendum (but not including
17 excluded non-referendum bonds) was less than 51% of the amount
18 for the 1991 levy year constituting an extension for payment of
19 principal and interest on bonds issued by the park district
20 without referendum (but not including excluded non-referendum
21 bonds), "debt service extension base" means an amount equal to
22 that portion of the extension for the 1991 levy year
23 constituting an extension for payment of principal and interest
24 on bonds issued by the park district without referendum (but
25 not including excluded non-referendum bonds). A debt service
26 extension base established or increased at any time pursuant to

1 any provision of this Law, except Section 18-212, shall be
2 increased each year commencing with the later of (i) the 2009
3 levy year or (ii) the first levy year in which this Law becomes
4 applicable to the taxing district, by the lesser of 5% or the
5 percentage increase in the Consumer Price Index during the
6 12-month calendar year preceding the levy year. The debt
7 service extension base may be established or increased as
8 provided under Section 18-212. "Excluded non-referendum bonds"
9 means (i) bonds authorized by Public Act 88-503 and issued
10 under Section 20a of the Chicago Park District Act for aquarium
11 and museum projects; (ii) bonds issued under Section 15 of the
12 Local Government Debt Reform Act; or (iii) refunding
13 obligations issued to refund or to continue to refund
14 obligations initially issued pursuant to referendum. For the
15 purposes of this definition of debt service extension base,
16 "debt service base year" means: (i) for those taxing districts
17 subject to this Law in accordance with Section 18-213, except
18 for those subject to paragraph (2) of subsection (e) of Section
19 18-213, the levy year in which the referendum making this Law
20 applicable to the taxing district is held; (ii) for those
21 taxing districts subject to this Law in accordance with
22 paragraph (2) of subsection (e) of Section 18-213, the 1996
23 levy year; (iii) for those taxing districts subject to this Law
24 in accordance with Section 18-213.1, the levy year prior to the
25 first year in which the taxing district is authorized to use
26 the tax under Section 5-1006.7 of the Counties Code for school

1 funding purposes; or (iv) for all other taxing districts, the
2 1994 levy year.

3 "Special purpose extensions" include, but are not limited
4 to, extensions for levies made on an annual basis for
5 unemployment and workers' compensation, self-insurance,
6 contributions to pension plans, and extensions made pursuant to
7 Section 6-601 of the Illinois Highway Code for a road
8 district's permanent road fund whether levied annually or not.
9 The extension for a special service area is not included in the
10 aggregate extension.

11 "Aggregate extension base" means the taxing district's
12 last preceding aggregate extension as adjusted under Sections
13 18-135, 18-215, 18-230, and 18-206. An adjustment under Section
14 18-135 shall be made for the 2007 levy year and all subsequent
15 levy years whenever one or more counties within which a taxing
16 district is located (i) used estimated valuations or rates when
17 extending taxes in the taxing district for the last preceding
18 levy year that resulted in the over or under extension of
19 taxes, or (ii) increased or decreased the tax extension for the
20 last preceding levy year as required by Section 18-135(c).
21 Whenever an adjustment is required under Section 18-135, the
22 aggregate extension base of the taxing district shall be equal
23 to the amount that the aggregate extension of the taxing
24 district would have been for the last preceding levy year if
25 either or both (i) actual, rather than estimated, valuations or
26 rates had been used to calculate the extension of taxes for the

1 last levy year, or (ii) the tax extension for the last
2 preceding levy year had not been adjusted as required by
3 subsection (c) of Section 18-135.

4 Notwithstanding any other provision of law, for levy year
5 2012, the aggregate extension base for West Northfield School
6 District No. 31 in Cook County shall be \$12,654,592.

7 "Levy year" has the same meaning as "year" under Section
8 1-155.

9 "New property" means (i) the assessed value, after final
10 board of review or board of appeals action, of new improvements
11 or additions to existing improvements on any parcel of real
12 property that increase the assessed value of that real property
13 during the levy year multiplied by the equalization factor
14 issued by the Department under Section 17-30, (ii) the assessed
15 value, after final board of review or board of appeals action,
16 of real property not exempt from real estate taxation, which
17 real property was exempt from real estate taxation for any
18 portion of the immediately preceding levy year, multiplied by
19 the equalization factor issued by the Department under Section
20 17-30, including the assessed value, upon final stabilization
21 of occupancy after new construction is complete, of any real
22 property located within the boundaries of an otherwise or
23 previously exempt military reservation that is intended for
24 residential use and owned by or leased to a private corporation
25 or other entity, (iii) in counties that classify in accordance
26 with Section 4 of Article IX of the Illinois Constitution, an

1 incentive property's additional assessed value resulting from
2 a scheduled increase in the level of assessment as applied to
3 the first year final board of review market value, and (iv) any
4 increase in assessed value due to oil or gas production from an
5 oil or gas well required to be permitted under the Hydraulic
6 Fracturing Regulatory Act that was not produced in or accounted
7 for during the previous levy year. In addition, the county
8 clerk in a county containing a population of 3,000,000 or more
9 shall include in the 1997 recovered tax increment value for any
10 school district, any recovered tax increment value that was
11 applicable to the 1995 tax year calculations.

12 "Qualified airport authority" means an airport authority
13 organized under the Airport Authorities Act and located in a
14 county bordering on the State of Wisconsin and having a
15 population in excess of 200,000 and not greater than 500,000.

16 "Recovered tax increment value" means, except as otherwise
17 provided in this paragraph, the amount of the current year's
18 equalized assessed value, in the first year after a
19 municipality terminates the designation of an area as a
20 redevelopment project area previously established under the
21 Tax Increment Allocation Redevelopment ~~Development~~ Act in the
22 Illinois Municipal Code, previously established under the
23 Industrial Jobs Recovery Law in the Illinois Municipal Code,
24 previously established under the Economic Development Project
25 Area Tax Increment Act of 1995, or previously established under
26 the Economic Development Area Tax Increment Allocation Act, of

1 each taxable lot, block, tract, or parcel of real property in
2 the redevelopment project area over and above the initial
3 equalized assessed value of each property in the redevelopment
4 project area. For the taxes which are extended for the 1997
5 levy year, the recovered tax increment value for a non-home
6 rule taxing district that first became subject to this Law for
7 the 1995 levy year because a majority of its 1994 equalized
8 assessed value was in an affected county or counties shall be
9 increased if a municipality terminated the designation of an
10 area in 1993 as a redevelopment project area previously
11 established under the Tax Increment Allocation Redevelopment
12 ~~Development~~ Act in the Illinois Municipal Code, previously
13 established under the Industrial Jobs Recovery Law in the
14 Illinois Municipal Code, or previously established under the
15 Economic Development Area Tax Increment Allocation Act, by an
16 amount equal to the 1994 equalized assessed value of each
17 taxable lot, block, tract, or parcel of real property in the
18 redevelopment project area over and above the initial equalized
19 assessed value of each property in the redevelopment project
20 area. In the first year after a municipality removes a taxable
21 lot, block, tract, or parcel of real property from a
22 redevelopment project area established under the Tax Increment
23 Allocation Redevelopment ~~Development~~ Act in the Illinois
24 Municipal Code, the Industrial Jobs Recovery Law in the
25 Illinois Municipal Code, or the Economic Development Area Tax
26 Increment Allocation Act, "recovered tax increment value"

1 means the amount of the current year's equalized assessed value
2 of each taxable lot, block, tract, or parcel of real property
3 removed from the redevelopment project area over and above the
4 initial equalized assessed value of that real property before
5 removal from the redevelopment project area.

6 Except as otherwise provided in this Section, "limiting
7 rate" means a fraction the numerator of which is the last
8 preceding aggregate extension base times an amount equal to one
9 plus the extension limitation defined in this Section and the
10 denominator of which is the current year's equalized assessed
11 value of all real property in the territory under the
12 jurisdiction of the taxing district during the prior levy year.
13 For those taxing districts that reduced their aggregate
14 extension for the last preceding levy year, except for school
15 districts that reduced their extension for educational
16 purposes pursuant to Section 18-206, the highest aggregate
17 extension in any of the last 3 preceding levy years shall be
18 used for the purpose of computing the limiting rate. The
19 denominator shall not include new property or the recovered tax
20 increment value. If a new rate, a rate decrease, or a limiting
21 rate increase has been approved at an election held after March
22 21, 2006, then (i) the otherwise applicable limiting rate shall
23 be increased by the amount of the new rate or shall be reduced
24 by the amount of the rate decrease, as the case may be, or (ii)
25 in the case of a limiting rate increase, the limiting rate
26 shall be equal to the rate set forth in the proposition

1 approved by the voters for each of the years specified in the
2 proposition, after which the limiting rate of the taxing
3 district shall be calculated as otherwise provided. In the case
4 of a taxing district that obtained referendum approval for an
5 increased limiting rate on March 20, 2012, the limiting rate
6 for tax year 2012 shall be the rate that generates the
7 approximate total amount of taxes extendable for that tax year,
8 as set forth in the proposition approved by the voters; this
9 rate shall be the final rate applied by the county clerk for
10 the aggregate of all capped funds of the district for tax year
11 2012.

12 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
13 100-465, eff. 8-31-17; revised 8-12-19.)

14 (35 ILCS 200/18-213.1 new)

15 Sec. 18-213.1. School funding occupation taxes. If a school
16 district adopts a resolution as provided in subsection (a-5) of
17 Section 5-1006.7 of the Counties Code, then the district is
18 subject to this Law beginning on January 1 of the levy year
19 following the calendar year in which the resolution is adopted.

20 Section 10. The Counties Code is amended by changing
21 Section 5-1006.7 as follows:

22 (55 ILCS 5/5-1006.7)

23 Sec. 5-1006.7. School facility, funding, and resources

1 occupation taxes.

2 (a) In any county, a tax shall be imposed upon all persons
3 engaged in the business of selling tangible personal property,
4 other than personal property titled or registered with an
5 agency of this State's government, at retail in the county on
6 the gross receipts from the sales made in the course of
7 business to provide revenue to be used exclusively ~~(i)~~ for (i)
8 school facility purposes (except as otherwise provided in this
9 Section), (ii) school resource officers and mental health
10 professionals, ~~or~~ (iii) school facility purposes, school
11 resource officers, and mental health professionals if a
12 proposition for the tax has been submitted to the electors of
13 that county and approved by a majority of those voting on the
14 question as provided in subsection (c), or (iv) the uses
15 described in (i), (ii), or (iii), as applicable to the school
16 district, and school funding purposes as authorized in
17 accordance with subsection (a-5). The tax under this Section
18 shall be imposed only in one-quarter percent increments and may
19 not exceed 1%.

20 (a-5) A school district located within a county that has
21 imposed taxes under this Section may use the moneys received
22 from the imposition of those taxes for school funding purposes
23 only as follows:

24 (1) The board of the school district shall adopt a
25 resolution providing that revenue received from the
26 imposition of taxes under this Section may also be used for

1 school funding purposes for a period of 3 consecutive years
2 beginning on January 1 of the year following the date on
3 which the resolution is adopted.

4 (2) After adopting a resolution under paragraph (1):

5 (A) school facility occupation tax revenue under
6 this Section may additionally be used for school
7 funding purposes during the 3-year period described in
8 paragraph (1);

9 (B) the school district shall be subject to the
10 Property Tax Extension Limitation Law in the Property
11 Tax Code during that 3-year period and any renewal
12 period authorized by subparagraph (C);

13 (C) at the end of the 3-year period, the school
14 district must stop using school facility occupation
15 tax revenue for school funding purposes unless it has
16 adopted an additional resolution under paragraph (1)
17 authorizing the use of revenue for school funding
18 purposes for an additional 3-year period.

19 (3) If 2 or more school districts consolidate, and at
20 least one of the districts is authorized to use revenue
21 from the school facility occupation tax for school funding
22 purposes, the board of the newly consolidated school
23 district must, no later than 90 days after the
24 consolidation is finalized, adopt a resolution choosing
25 whether to use school facility occupation tax revenue of
26 the newly consolidated school district for school funding

1 purposes. During that 90-day period, or until a resolution
2 is adopted, whichever is earlier, the district may continue
3 to use school facility occupation tax revenue for school
4 funding purposes if the revenue is received from within the
5 territory of the district that had authorized the use of
6 such revenue for school funding purposes prior to the
7 consolidation and the expenditure is made to benefit a
8 school or schools within the territory of the district that
9 had authorized the use of such revenue for school funding
10 purposes prior to the consolidation. If, no later than 90
11 days after the consolidation is finalized, the newly
12 consolidated school district adopts a resolution choosing
13 to use the school facility occupation tax revenue for
14 school funding purposes, a new 3-year extension limitation
15 period will begin on January 1 of the levy year next
16 following the adoption of the resolution, and the
17 consolidated school district must comply with this
18 subsection (a-5) as to all school facility occupation tax
19 revenue of the consolidated school district. If, no later
20 than 90 days after the consolidation is finalized, the new
21 board of the consolidated school district adopts a
22 resolution choosing not to use school facility occupation
23 tax revenue for school funding purposes, any use of this
24 revenue for school funding purposes must cease and the
25 extension limitation period ends on December 31 of the levy
26 year in which the resolution is adopted.

1 For the purposes of this subsection (a-5), "school funding
2 purposes" includes, but is not limited to, funding for
3 after-school programs, payroll, computer technology and
4 equipment, instructional materials, and transportation.

5 The Department of Revenue shall adopt rules relating to the
6 administration of this subsection (a-5).

7 (a-10) The tax under subsection (a) ~~This additional tax~~ may
8 not be imposed on tangible personal property taxed at the 1%
9 rate under the Retailers' Occupation Tax Act. Beginning
10 December 1, 2019, this tax is not imposed on sales of aviation
11 fuel unless the tax revenue is expended for airport-related
12 purposes. If the county does not have an airport-related
13 purpose to which it dedicates aviation fuel tax revenue, then
14 aviation fuel is excluded from the tax. The county must comply
15 with the certification requirements for airport-related
16 purposes under Section 5-1184. For purposes of this Act,
17 "airport-related purposes" has the meaning ascribed in Section
18 6z-20.2 of the State Finance Act. This exclusion for aviation
19 fuel only applies for so long as the revenue use requirements
20 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the
21 county. The Department of Revenue has full power to administer
22 and enforce this subsection, to collect all taxes and penalties
23 due under this subsection, to dispose of taxes and penalties so
24 collected in the manner provided in this subsection, and to
25 determine all rights to credit memoranda arising on account of
26 the erroneous payment of a tax or penalty under this

1 subsection. The Department shall deposit all taxes and
2 penalties collected under this subsection into a special fund
3 created for that purpose.

4 In the administration of and compliance with this
5 subsection, the Department and persons who are subject to this
6 subsection (i) have the same rights, remedies, privileges,
7 immunities, powers, and duties, (ii) are subject to the same
8 conditions, restrictions, limitations, penalties, and
9 definitions of terms, and (iii) shall employ the same modes of
10 procedure as are set forth in Sections 1 through 1o, 2 through
11 2-70 (in respect to all provisions contained in those Sections
12 other than the State rate of tax), 2a through 2h, 3 (except as
13 to the disposition of taxes and penalties collected, and except
14 that the retailer's discount is not allowed for taxes paid on
15 aviation fuel that are deposited into the Local Government
16 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
17 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13
18 of the Retailers' Occupation Tax Act and all provisions of the
19 Uniform Penalty and Interest Act as if those provisions were
20 set forth in this subsection.

21 The certificate of registration that is issued by the
22 Department to a retailer under the Retailers' Occupation Tax
23 Act permits the retailer to engage in a business that is
24 taxable without registering separately with the Department
25 under an ordinance or resolution under this subsection.

26 Persons subject to any tax imposed under the authority

1 granted in this subsection may reimburse themselves for their
2 seller's tax liability by separately stating that tax as an
3 additional charge, which may be stated in combination, in a
4 single amount, with State tax that sellers are required to
5 collect under the Use Tax Act, pursuant to any bracketed
6 schedules set forth by the Department.

7 (b) If a tax has been imposed under subsection (a), then a
8 service occupation tax must also be imposed at the same rate
9 upon all persons engaged, in the county, in the business of
10 making sales of service, who, as an incident to making those
11 sales of service, transfer tangible personal property within
12 the county as an incident to a sale of service.

13 This tax may not be imposed on tangible personal property
14 taxed at the 1% rate under the Service Occupation Tax Act.
15 Beginning December 1, 2019, this tax is not imposed on sales of
16 aviation fuel unless the tax revenue is expended for
17 airport-related purposes. If the county does not have an
18 airport-related purpose to which it dedicates aviation fuel tax
19 revenue, then aviation fuel is excluded from the tax. The
20 county must comply with the certification requirements for
21 airport-related purposes under Section 5-1184. For purposes of
22 this Act, "airport-related purposes" has the meaning ascribed
23 in Section 6z-20.2 of the State Finance Act. This exclusion for
24 aviation fuel only applies for so long as the revenue use
25 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
26 binding on the county.

1 The tax imposed under this subsection and all civil
2 penalties that may be assessed as an incident thereof shall be
3 collected and enforced by the Department and deposited into a
4 special fund created for that purpose. The Department has full
5 power to administer and enforce this subsection, to collect all
6 taxes and penalties due under this subsection, to dispose of
7 taxes and penalties so collected in the manner provided in this
8 subsection, and to determine all rights to credit memoranda
9 arising on account of the erroneous payment of a tax or penalty
10 under this subsection.

11 In the administration of and compliance with this
12 subsection, the Department and persons who are subject to this
13 subsection shall (i) have the same rights, remedies,
14 privileges, immunities, powers and duties, (ii) be subject to
15 the same conditions, restrictions, limitations, penalties and
16 definition of terms, and (iii) employ the same modes of
17 procedure as are set forth in Sections 2 (except that that
18 reference to State in the definition of supplier maintaining a
19 place of business in this State means the county), 2a through
20 2d, 3 through 3-50 (in respect to all provisions contained in
21 those Sections other than the State rate of tax), 4 (except
22 that the reference to the State shall be to the county), 5, 7,
23 8 (except that the jurisdiction to which the tax is a debt to
24 the extent indicated in that Section 8 is the county), 9
25 (except as to the disposition of taxes and penalties collected,
26 and except that the retailer's discount is not allowed for

1 taxes paid on aviation fuel that are deposited into the Local
2 Government Aviation Trust Fund), 10, 11, 12 (except the
3 reference therein to Section 2b of the Retailers' Occupation
4 Tax Act), 13 (except that any reference to the State means the
5 county), Section 15, 16, 17, 18, 19, and 20 of the Service
6 Occupation Tax Act and all provisions of the Uniform Penalty
7 and Interest Act, as fully as if those provisions were set
8 forth herein.

9 Persons subject to any tax imposed under the authority
10 granted in this subsection may reimburse themselves for their
11 serviceman's tax liability by separately stating the tax as an
12 additional charge, which may be stated in combination, in a
13 single amount, with State tax that servicemen are authorized to
14 collect under the Service Use Tax Act, pursuant to any
15 bracketed schedules set forth by the Department.

16 (c) The tax under this Section may not be imposed until the
17 question of imposing the tax has been submitted to the electors
18 of the county at a regular election and approved by a majority
19 of the electors voting on the question. For all regular
20 elections held prior to August 23, 2011 (the effective date of
21 Public Act 97-542), upon a resolution by the county board or a
22 resolution by school district boards that represent at least
23 51% of the student enrollment within the county, the county
24 board must certify the question to the proper election
25 authority in accordance with the Election Code.

26 For all regular elections held prior to August 23, 2011

1 (the effective date of Public Act 97-542), the election
2 authority must submit the question in substantially the
3 following form:

4 Shall (name of county) be authorized to impose a
5 retailers' occupation tax and a service occupation tax
6 (commonly referred to as a "sales tax") at a rate of
7 (insert rate) to be used exclusively for school facility
8 purposes?

9 The election authority must record the votes as "Yes" or
10 "No".

11 If a majority of the electors voting on the question vote
12 in the affirmative, then the county may, thereafter, impose the
13 tax.

14 For all regular elections held on or after August 23, 2011
15 (the effective date of Public Act 97-542), the regional
16 superintendent of schools for the county must, upon receipt of
17 a resolution or resolutions of school district boards that
18 represent more than 50% of the student enrollment within the
19 county, certify the question to the proper election authority
20 for submission to the electors of the county at the next
21 regular election at which the question lawfully may be
22 submitted to the electors, all in accordance with the Election
23 Code.

24 For all regular elections held on or after August 23, 2011
25 (the effective date of Public Act 97-542) and before August 23,
26 2019 (the effective date of Public Act 101-455) ~~this amendatory~~

1 ~~Act of the 101st General Assembly~~, the election authority must
2 submit the question in substantially the following form:

3 Shall a retailers' occupation tax and a service
4 occupation tax (commonly referred to as a "sales tax") be
5 imposed in (name of county) at a rate of (insert rate) to
6 be used exclusively for school facility purposes?

7 The election authority must record the votes as "Yes" or
8 "No".

9 If a majority of the electors voting on the question vote
10 in the affirmative, then the tax shall be imposed at the rate
11 set forth in the question.

12 For all regular elections held on or after August 23, 2019
13 (the effective date of Public Act 101-455) ~~this amendatory Act~~
14 of the 101st General Assembly, the election authority must
15 submit the question as follows:

16 (1) If the referendum is to expand the use of revenues
17 from a currently imposed tax exclusively for school
18 facility purposes to include school resource officers and
19 mental health professionals, the question shall be in
20 substantially the following form:

21 In addition to school facility purposes, shall
22 (name of county) school districts be authorized to use
23 revenues from the tax commonly referred to as the
24 school facility sales tax that is currently imposed in
25 (name of county) at a rate of (insert rate) for school
26 resource officers and mental health professionals?

1 (2) If the referendum is to increase the rate of a tax
2 currently imposed exclusively for school facility purposes
3 at less than 1% and dedicate the additional revenues for
4 school resource officers and mental health professionals,
5 the question shall be in substantially the following form:

6 Shall the tax commonly referred to as the school
7 facility sales tax that is currently imposed in (name
8 of county) at the rate of (insert rate) be increased to
9 a rate of (insert rate) with the additional revenues
10 used exclusively for school resource officers and
11 mental health professionals?

12 (3) If the referendum is to impose a tax in a county
13 that has not previously imposed a tax under this Section
14 exclusively for school facility purposes, the question
15 shall be in substantially the following form:

16 Shall a retailers' occupation tax and a service
17 occupation tax (commonly referred to as a sales tax) be
18 imposed in (name of county) at a rate of (insert rate)
19 to be used exclusively for school facility purposes?

20 (4) If the referendum is to impose a tax in a county
21 that has not previously imposed a tax under this Section
22 exclusively for school resource officers and mental health
23 professionals, the question shall be in substantially the
24 following form:

25 Shall a retailers' occupation tax and a service
26 occupation tax (commonly referred to as a sales tax) be

1 imposed in (name of county) at a rate of (insert rate)
2 to be used exclusively for school resource officers and
3 mental health professionals?

4 (5) If the referendum is to impose a tax in a county
5 that has not previously imposed a tax under this Section
6 exclusively for school facility purposes, school resource
7 officers, and mental health professionals, the question
8 shall be in substantially the following form:

9 Shall a retailers' occupation tax and a service
10 occupation tax (commonly referred to as a sales tax) be
11 imposed in (name of county) at a rate of (insert rate)
12 to be used exclusively for school facility purposes,
13 school resource officers, and mental health
14 professionals?

15 The election authority must record the votes as "Yes" or
16 "No".

17 If a majority of the electors voting on the question vote
18 in the affirmative, then the tax shall be imposed at the rate
19 set forth in the question.

20 For the purposes of this subsection (c), "enrollment" means
21 the head count of the students residing in the county on the
22 last school day of September of each year, which must be
23 reported on the Illinois State Board of Education Public School
24 Fall Enrollment/Housing Report.

25 (d) Except as otherwise provided, the Department shall
26 immediately pay over to the State Treasurer, ex officio, as

1 trustee, all taxes and penalties collected under this Section
2 to be deposited into the School Facility Occupation Tax Fund,
3 which shall be an unappropriated trust fund held outside the
4 State treasury. Taxes and penalties collected on aviation fuel
5 sold on or after December 1, 2019, shall be immediately paid
6 over by the Department to the State Treasurer, ex officio, as
7 trustee, for deposit into the Local Government Aviation Trust
8 Fund. The Department shall only pay moneys into the Local
9 Government Aviation Trust Fund under this Act for so long as
10 the revenue use requirements of 49 U.S.C. 47107(b) and 49
11 U.S.C. 47133 are binding on the county.

12 On or before the 25th day of each calendar month, the
13 Department shall prepare and certify to the Comptroller the
14 disbursement of stated sums of money to the regional
15 superintendents of schools in counties from which retailers or
16 servicemen have paid taxes or penalties to the Department
17 during the second preceding calendar month. The amount to be
18 paid to each regional superintendent of schools and disbursed
19 to him or her in accordance with Section 3-14.31 of the School
20 Code, is equal to the amount (not including credit memoranda
21 and not including taxes and penalties collected on aviation
22 fuel sold on or after December 1, 2019) collected from the
23 county under this Section during the second preceding calendar
24 month by the Department, (i) less 2% of that amount (except the
25 amount collected on aviation fuel sold on or after December 1,
26 2019), which shall be deposited into the Tax Compliance and

1 Administration Fund and shall be used by the Department,
2 subject to appropriation, to cover the costs of the Department
3 in administering and enforcing the provisions of this Section,
4 on behalf of the county, (ii) plus an amount that the
5 Department determines is necessary to offset any amounts that
6 were erroneously paid to a different taxing body; (iii) less an
7 amount equal to the amount of refunds made during the second
8 preceding calendar month by the Department on behalf of the
9 county; and (iv) less any amount that the Department determines
10 is necessary to offset any amounts that were payable to a
11 different taxing body but were erroneously paid to the county.
12 When certifying the amount of a monthly disbursement to a
13 regional superintendent of schools under this Section, the
14 Department shall increase or decrease the amounts by an amount
15 necessary to offset any miscalculation of previous
16 disbursements within the previous 6 months from the time a
17 miscalculation is discovered.

18 Within 10 days after receipt by the Comptroller from the
19 Department of the disbursement certification to the regional
20 superintendents of the schools provided for in this Section,
21 the Comptroller shall cause the orders to be drawn for the
22 respective amounts in accordance with directions contained in
23 the certification.

24 If the Department determines that a refund should be made
25 under this Section to a claimant instead of issuing a credit
26 memorandum, then the Department shall notify the Comptroller,

1 who shall cause the order to be drawn for the amount specified
2 and to the person named in the notification from the
3 Department. The refund shall be paid by the Treasurer out of
4 the School Facility Occupation Tax Fund.

5 (e) For the purposes of determining the local governmental
6 unit whose tax is applicable, a retail sale by a producer of
7 coal or another mineral mined in Illinois is a sale at retail
8 at the place where the coal or other mineral mined in Illinois
9 is extracted from the earth. This subsection does not apply to
10 coal or another mineral when it is delivered or shipped by the
11 seller to the purchaser at a point outside Illinois so that the
12 sale is exempt under the United States Constitution as a sale
13 in interstate or foreign commerce.

14 (f) Nothing in this Section may be construed to authorize a
15 tax to be imposed upon the privilege of engaging in any
16 business that under the Constitution of the United States may
17 not be made the subject of taxation by this State.

18 (g) If a county board imposes a tax under this Section
19 pursuant to a referendum held before August 23, 2011 (the
20 effective date of Public Act 97-542) at a rate below the rate
21 set forth in the question approved by a majority of electors of
22 that county voting on the question as provided in subsection
23 (c), then the county board may, by ordinance, increase the rate
24 of the tax up to the rate set forth in the question approved by
25 a majority of electors of that county voting on the question as
26 provided in subsection (c). If a county board imposes a tax

1 under this Section pursuant to a referendum held before August
2 23, 2011 (the effective date of Public Act 97-542), then the
3 board may, by ordinance, discontinue or reduce the rate of the
4 tax. If a tax is imposed under this Section pursuant to a
5 referendum held on or after August 23, 2011 (the effective date
6 of Public Act 97-542) and before August 23, 2019 (the effective
7 date of Public Act 101-455) ~~this amendatory Act of the 101st~~
8 ~~General Assembly~~, then the county board may reduce or
9 discontinue the tax, but only in accordance with subsection
10 (h-5) of this Section. If a tax is imposed under this Section
11 pursuant to a referendum held on or after August 23, 2019 (the
12 effective date of Public Act 101-455) ~~this amendatory Act of~~
13 ~~the 101st General Assembly~~, then the county board may reduce or
14 discontinue the tax, but only in accordance with subsection
15 (h-10). If, however, a school board issues bonds that are
16 secured by the proceeds of the tax under this Section, then the
17 county board may not reduce the tax rate or discontinue the tax
18 if that rate reduction or discontinuance would adversely affect
19 the school board's ability to pay the principal and interest on
20 those bonds as they become due or necessitate the extension of
21 additional property taxes to pay the principal and interest on
22 those bonds. If the county board reduces the tax rate or
23 discontinues the tax, then a referendum must be held in
24 accordance with subsection (c) of this Section in order to
25 increase the rate of the tax or to reimpose the discontinued
26 tax.

1 Until January 1, 2014, the results of any election that
2 imposes, reduces, or discontinues a tax under this Section must
3 be certified by the election authority, and any ordinance that
4 increases or lowers the rate or discontinues the tax must be
5 certified by the county clerk and, in each case, filed with the
6 Illinois Department of Revenue either (i) on or before the
7 first day of April, whereupon the Department shall proceed to
8 administer and enforce the tax or change in the rate as of the
9 first day of July next following the filing; or (ii) on or
10 before the first day of October, whereupon the Department shall
11 proceed to administer and enforce the tax or change in the rate
12 as of the first day of January next following the filing.

13 Beginning January 1, 2014, the results of any election that
14 imposes, reduces, or discontinues a tax under this Section must
15 be certified by the election authority, and any ordinance that
16 increases or lowers the rate or discontinues the tax must be
17 certified by the county clerk and, in each case, filed with the
18 Illinois Department of Revenue either (i) on or before the
19 first day of May, whereupon the Department shall proceed to
20 administer and enforce the tax or change in the rate as of the
21 first day of July next following the filing; or (ii) on or
22 before the first day of October, whereupon the Department shall
23 proceed to administer and enforce the tax or change in the rate
24 as of the first day of January next following the filing.

25 (h) For purposes of this Section, "school facility
26 purposes" means (i) the acquisition, development,

1 construction, reconstruction, rehabilitation, improvement,
2 financing, architectural planning, and installation of capital
3 facilities consisting of buildings, structures, and durable
4 equipment and for the acquisition and improvement of real
5 property and interest in real property required, or expected to
6 be required, in connection with the capital facilities and (ii)
7 the payment of bonds or other obligations heretofore or
8 hereafter issued, including bonds or other obligations
9 heretofore or hereafter issued to refund or to continue to
10 refund bonds or other obligations issued, for school facility
11 purposes, provided that the taxes levied to pay those bonds are
12 abated by the amount of the taxes imposed under this Section
13 that are used to pay those bonds. "School facility
14 ~~School facility~~ purposes" also includes fire prevention,
15 safety, energy conservation, accessibility, school security,
16 and specified repair purposes set forth under Section 17-2.11
17 of the School Code.

18 (h-5) A county board in a county where a tax has been
19 imposed under this Section pursuant to a referendum held on or
20 after August 23, 2011 (the effective date of Public Act 97-542)
21 and before August 23, 2019 (the effective date of Public Act
22 101-455) ~~this amendatory Act of the 101st General Assembly~~ may,
23 by ordinance or resolution, submit to the voters of the county
24 the question of reducing or discontinuing the tax. In the
25 ordinance or resolution, the county board shall certify the
26 question to the proper election authority in accordance with

1 the Election Code. The election authority must submit the
2 question in substantially the following form:

3 Shall the school facility retailers' occupation tax
4 and service occupation tax (commonly referred to as the
5 "school facility sales tax") currently imposed in (name of
6 county) at a rate of (insert rate) be (reduced to (insert
7 rate)) (discontinued)?

8 If a majority of the electors voting on the question vote in
9 the affirmative, then, subject to the provisions of subsection
10 (g) of this Section, the tax shall be reduced or discontinued
11 as set forth in the question.

12 (h-10) A county board in a county where a tax has been
13 imposed under this Section pursuant to a referendum held on or
14 after August 23, 2019 (the effective date of Public Act
15 101-455) ~~this amendatory Act of the 101st General Assembly~~ may,
16 by ordinance or resolution, submit to the voters of the county
17 the question of reducing or discontinuing the tax. In the
18 ordinance or resolution, the county board shall certify the
19 question to the proper election authority in accordance with
20 the Election Code. The election authority must submit the
21 question in substantially the following form:

22 Shall the school facility and resources retailers'
23 occupation tax and service occupation tax (commonly
24 referred to as the school facility and resources sales tax)
25 currently imposed in (name of county) at a rate of (insert
26 rate) be (reduced to (insert rate)) (discontinued)?

1 The election authority must record the votes as "Yes" or
2 "No".

3 If a majority of the electors voting on the question vote
4 in the affirmative, then, subject to the provisions of
5 subsection (g) of this Section, the tax shall be reduced or
6 discontinued as set forth in the question.

7 (i) This Section does not apply to Cook County.

8 (j) This Section may be cited as the County School Facility
9 and Resources Occupation Tax Law.

10 (Source: P.A. 100-1171, eff. 1-4-19; 101-10, eff. 6-5-19;
11 101-455, eff. 8-23-19; revised 9-10-19.)