

# HB5081



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB5081

Introduced 2/8/2024, by Rep. Lance Yednock

### SYNOPSIS AS INTRODUCED:

New Act  
35 ILCS 5/241 new

Creates the Investing in Tomorrow's Workforce Act. Creates an income tax credit for a taxpayer that makes a qualified contribution to a scholarship granting organization for which the taxpayer has received a certificate of receipt from the organization. Effective immediately.

LRB103 36429 HLH 66531 b

A BILL FOR

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 1. Short title. This Act may be cited as the  
5 Investing in Tomorrow's Workforce Act.

6 Section 5. Definitions. As used in this Act:

7 "Authorized contribution" means the contribution amount  
8 that is listed on the contribution authorization certificate  
9 issued to the taxpayer.

10 "Board" means the State Board of Education.

11 "Contribution" means a donation made by the taxpayer  
12 during the taxable year for providing scholarships as provided  
13 in this Act.

14 "Custodian" means, with respect to eligible students, an  
15 Illinois resident who is a parent or legal guardian of the  
16 eligible student or students.

17 "Department" means the Department of Revenue.

18 "Eligible student" means a child who:

19 (1) is a member of a household whose federal adjusted  
20 gross income in the year before the child initially  
21 receives a scholarship under this Act does not exceed 300%  
22 of the federal poverty level and, once the child receives  
23 a scholarship under this Act, does not exceed 400% of the

1 federal poverty level;

2 (2) is eligible to attend a public elementary school  
3 or high school in Illinois in the semester immediately  
4 before the semester during which he or she first receives  
5 a scholarship under this Act or is starting school in  
6 Illinois for the first time when he or she first receives a  
7 scholarship under this Act; and

8 (3) resides in Illinois while receiving a scholarship  
9 under this Act.

10 "Family member" means a parent, child, or sibling, whether  
11 by whole blood, half blood, or adoption; a spouse; or a  
12 stepchild.

13 "Jointly administered CTE program" means a program or set  
14 of programs within a qualified school located in Illinois, as  
15 determined by the State Board of Education under Section 7.5  
16 of this Act.

17 "Necessary costs and fees" includes the customary charge  
18 for instruction and use of facilities in general and the  
19 additional fixed fees charged for specified purposes that are  
20 required generally of non-scholarship recipients for each  
21 academic period for which the scholarship applicant actually  
22 enrolls, including costs associated with student assessments.

23 "Necessary cost and fees" does not include fees payable only  
24 once or other contingent deposits that are refundable in whole  
25 or in part. The Board may prescribe, by rules consistent with  
26 this Act, detailed provisions concerning the computation of

1 necessary costs and fees.

2 "Qualified contribution" means the authorized contribution  
3 made by a taxpayer to a scholarship granting organization for  
4 which the taxpayer has received a certificate of receipt from  
5 such organization.

6 "Qualified school" means a technical academy in the State.

7 "Scholarship" means an educational scholarship awarded to  
8 an eligible student to attend a qualified school of their  
9 custodians' choice in an amount not exceeding the necessary  
10 costs and fees to attend that school.

11 "Scholarship granting organization" means an entity that:

12 (1) is exempt from taxation under Section 501(c)(3) of  
13 the Internal Revenue Code;

14 (2) uses at least 95% of the qualified contributions  
15 received during a taxable year for scholarships;

16 (3) provides scholarships to students in accordance  
17 with this Act;

18 (4) deposits and holds qualified contributions and any  
19 income derived from qualified contributions in an account  
20 that is separate from the organization's operating fund or  
21 other funds until such qualified contributions or income  
22 is withdrawn for use; and

23 (5) is approved to issue certificates of receipt.

24 "Taxpayer" means any individual, corporation, partnership,  
25 trust, or other entity subject to the Illinois income tax. For  
26 the purposes of this Act, spouses filing a joint return shall

1 be considered one taxpayer.

2 "Technical academy" means a nonpublic school located in  
3 Illinois that:

4 (1) registers with the Board under Section 2-3.25o of  
5 the School Code;

6 (2) operates or will operate a jointly administered  
7 CTE program as the primary focus of the academy; and

8 (3) partners with the United States Department of  
9 Labor's Office of Apprenticeship, or its successor  
10 organization.

11 To maintain its status as a technical academy, the academy  
12 must obtain recognition from the Board under Section 2-3.25o  
13 of the School Code within 2 calendar years of its registration  
14 with the Board.

15 Section 7.5. Determination of jointly administered CTE  
16 programs.

17 (a) Upon its own motion, or upon petition from a qualified  
18 school, the State Board of Education shall determine whether a  
19 program or set of programs offered or proposed by a qualified  
20 school provides coursework and training in career and  
21 technical education pathways aligned to industry-recognized  
22 certifications and credentials. The State Board of Education  
23 shall make that determination based upon whether the  
24 industry-recognized certifications or credentials that are the  
25 focus of a qualified school's coursework and training program

1 or set of programs (i) are associated with an occupation  
2 determined to fall under the LEADING or EMERGING priority  
3 sectors as determined through Illinois' Workforce Innovation  
4 and Opportunity Act Unified State Plan and (ii) provide wages  
5 that are at least 70% of the average annual wage in the State,  
6 as calculated by the United States Bureau of Labor Statistics.

7 (b) The State Board of Education shall publish a list of  
8 approved jointly administered CTE programs on its website and  
9 otherwise make that list available to the public. A qualified  
10 school may petition the State Board of Education to obtain a  
11 determination that a proposed program or set of programs that  
12 it seeks to offer qualifies as a jointly administered CTE  
13 program under subsection (a) of this Section. A petitioner  
14 shall file one original petition in the form provided by the  
15 State Board of Education and in the manner specified by the  
16 State Board of Education. The petitioner may withdraw his or  
17 her petition by submitting a written statement to the State  
18 Board of Education indicating the petitioner's intent to  
19 withdraw. The State Board of Education shall approve or deny a  
20 petition within 180 days of its submission and, upon approval,  
21 shall proceed to add the program or set of programs to the list  
22 of approved jointly administered CTE programs. The approval or  
23 denial of any petition is a final decision of the Board,  
24 subject to judicial review under the Administrative Review  
25 Law. Jurisdiction and venue are vested in the circuit court.

26 (c) The State Board of Education shall evaluate the

1 approved jointly administered CTE programs once every 5 years.  
2 During each evaluation, the State Board of Education shall  
3 determine whether these programs continue to meet the  
4 requirements of subsection (a) of this Section.

5 Section 10. Credit awards.

6 (a) The Department shall award credits against the tax  
7 imposed under subsections (a) and (b) of Section 201 of the  
8 Illinois Income Tax Act to taxpayers who make qualified  
9 contributions. For contributions made under this Act, the  
10 credit shall be equal to 100% of the total amount of qualified  
11 contributions made by the taxpayer during a taxable year, not  
12 to exceed a credit of \$1,000,000 per taxpayer.

13 (b) The aggregate amount of all credits the Department may  
14 award under this Act in any calendar year may not exceed  
15 \$75,000,000.

16 (c) Contributions made by corporations (including  
17 Subchapter S corporations), partnerships, and trusts under  
18 this Act may not be directed to a particular subset of  
19 qualified schools, a particular qualified school, a particular  
20 group of students, or a particular student. Contributions made  
21 by individuals under this Act may be directed to a particular  
22 subset of qualified schools or a particular qualified school  
23 but may not be directed to a particular group of students or a  
24 particular student.

25 (d) No credit shall be taken under this Act for any

1 qualified contribution for which the taxpayer claims a federal  
2 income tax deduction.

3 (e) Credits shall be awarded in a manner that the  
4 Department determines is geographically proportionate to  
5 enrollment in recognized nonpublic qualified schools in  
6 Illinois. If the cap on the aggregate credits that may be  
7 awarded by the Department is not reached by June 1 of a given  
8 year, the Department shall award the remaining credits on a  
9 first-come, first-served basis, without regard to the  
10 limitation of this subsection.

11 Section 15. Approval to issue certificates of receipt.

12 (a) A scholarship granting organization shall submit an  
13 application for approval to issue certificates of receipt in  
14 the form and manner prescribed by the Department, provided  
15 that each application shall include:

16 (1) documentary evidence that the scholarship granting  
17 organization has been granted an exemption from taxation  
18 under Section 501(c)(3) of the Internal Revenue Code;

19 (2) certification that all qualified contributions and  
20 any income derived from qualified contributions are  
21 deposited and held in an account that is separate from the  
22 scholarship granting organization's operating or other  
23 funds until such qualified contributions or income are  
24 withdrawn for use;

25 (3) certification that the scholarship granting



1 organization will use at least 95% of its annual revenue  
2 from qualified contributions for scholarships;

3 (4) certification that the scholarship granting  
4 organization will provide scholarships to eligible  
5 students;

6 (5) a list of the names and addresses of all members of  
7 the governing board of the scholarship granting  
8 organization; and

9 (6) a copy of the most recent financial audit of the  
10 scholarship granting organization's accounts and records  
11 conducted by an independent certified public accountant in  
12 accordance with auditing standards generally accepted in  
13 the United States, government auditing standards, and  
14 rules adopted by the Department.

15 (b) A scholarship granting organization whose owner or  
16 operator has, in the 7 years immediately preceding the date of  
17 the application, filed for personal bankruptcy or corporate  
18 bankruptcy involving a corporation in which the owner owned  
19 more than 20% shall not be eligible to provide scholarships.

20 (c) A scholarship granting organization must not have an  
21 owner or operator who owns or operates a qualified school or  
22 has a family member who is a paid staff member or board member  
23 of a participating qualified school.

24 (d) A scholarship granting organization shall comply with  
25 the anti-discrimination provisions of 42 U.S.C. 2000d.

26 (e) The Department shall review and either approve or deny

1 each application to issue certificates of receipt under this  
2 Act. Approval or denial of an application shall be made on a  
3 periodic basis. Applicants shall be notified of the  
4 Department's determination within 30 business days after the  
5 application is received.

6 (f) No scholarship granting organization shall issue any  
7 certificate of receipt without first being approved to issue  
8 certificates of receipt.

9 Section 20. Annual review.

10 (a) Each scholarship granting organization that receives  
11 approval to issue certificates of receipt shall file an  
12 application for recertification on an annual basis. Such  
13 application for recertification shall be in the form and  
14 manner prescribed by the Department and shall include:

15 (1) a certification from the Director or Chief  
16 Executive Officer of the organization that the  
17 organization has complied with and continues to comply  
18 with the requirements of this Act, including evidence of  
19 that compliance; and

20 (2) a copy of the organization's current financial  
21 statements.

22 (b) The Department may revoke the approval of a  
23 scholarship granting organization to issue certificates of  
24 receipt upon a finding that the organization has violated this  
25 Act or any rules adopted under this Act. These violations

1 shall include, but need not be limited to, any of the  
2 following:

- 3 (1) failure to meet the requirements of this Act;  
4 (2) failure to maintain full and adequate records with  
5 respect to the receipt of qualified contributions;  
6 (3) failure to supply such records to the Department;  
7 or  
8 (4) failure to provide notice to the Department of the  
9 issuance of certificates of receipt under Section 35 of  
10 this Act.

11 (c) Within 5 days after the determination to revoke  
12 approval, the Department shall provide notice of the  
13 determination to the scholarship granting organization and  
14 information regarding the process to request a hearing to  
15 appeal the determination.

16 Section 25. Contribution authorization certificates.

17 (a) A taxpayer shall not be allowed a credit under this Act  
18 for any contribution to a scholarship granting organization  
19 that was made before the Department issues to the taxpayer a  
20 contribution authorization certificate for the contribution.

21 (b) Before making a contribution to a scholarship granting  
22 organization, the taxpayer shall apply to the Department for a  
23 contribution authorization certificate.

24 (c) A taxpayer who makes more than one contribution to a  
25 scholarship granting organization must make a separate

1 application for each contribution authorization certificate.  
2 The application shall be in the form and manner prescribed by  
3 the Department, provided that the application includes:

4 (1) the taxpayer's name and address;

5 (2) the amount the taxpayer will contribute; and

6 (3) any other information the Department deems  
7 necessary.

8 (d) The Department may allow taxpayers to make multiple  
9 applications on the same form, provided that each application  
10 shall be treated as a separate application.

11 (e) The Department shall issue credit authorization  
12 certificates on a first-come, first-served basis based upon  
13 the date that the Department received the taxpayer's  
14 application for the certificate subject to the provisions of  
15 subsection (e) of Section 10 of this Act.

16 (f) A taxpayer's aggregate authorized contribution amount,  
17 as listed on one or more authorized contribution certificates  
18 issued to the taxpayer, shall not exceed the aggregate of the  
19 amounts listed on the taxpayer's applications submitted in  
20 accordance with this Section.

21 (g) Each contribution authorization certificate shall  
22 state:

23 (1) the date the certificate was issued;

24 (2) the date by which the authorized contributions  
25 listed in the certificate must be made, which shall be 60  
26 days from the date of the issuance of a credit

1 authorization certificate;

2 (3) the total amount of authorized contributions; and

3 (4) any other information the Department deems  
4 necessary.

5 (h) Credit authorization certificates shall be mailed to  
6 the appropriate taxpayers within 3 business days after their  
7 issuance.

8 (i) A taxpayer may rescind all or part of an authorized  
9 contribution approved under this Act by providing written  
10 notice to the Department. Amounts rescinded shall no longer be  
11 deducted from the cap prescribed in Section 10 of this Act.

12 (j) The Department shall maintain on its website a running  
13 total of the amount of credits for which taxpayers may make  
14 applications for contribution authorization certification. The  
15 running total shall be updated every business day.

16 Section 30. Certificates of receipt.

17 (a) No scholarship granting organization shall issue a  
18 certificate of receipt for any qualified contribution made by  
19 a taxpayer under this Act unless that scholarship granting  
20 organization has been approved to issue certificates of  
21 receipt under Section 15 of this Act.

22 (b) No scholarship granting organization shall issue a  
23 certificate of receipt for a contribution made by a taxpayer  
24 unless the taxpayer has been issued a credit authorization  
25 certificate by the Department.

1 (c) If a taxpayer makes a contribution to a scholarship  
2 granting organization before the date by which the authorized  
3 contribution shall be made, the scholarship granting  
4 organization shall, within 30 days of receipt of the  
5 authorized contribution, issue to the taxpayer a written  
6 certificate of receipt.

7 (d) If a taxpayer fails to make all or a portion of a  
8 contribution before the date by which the authorized  
9 contribution is required to be made, the taxpayer shall not be  
10 entitled to a certificate of receipt for the portion of the  
11 authorized contribution not made.

12 (e) Each certificate of receipt shall state:

13 (1) the name and address of the issuing scholarship  
14 granting organization;

15 (2) the taxpayer's name and address;

16 (3) the date for each qualified contribution;

17 (4) the amount of each qualified contribution;

18 (5) the total qualified contribution amount; and

19 (6) any other information that the Department may deem  
20 necessary.

21 (f) Upon the issuance of a certificate of receipt, the  
22 issuing scholarship granting organization shall, within 10  
23 days after issuing the certificate of receipt, provide the  
24 Department with notification of the issuance of the  
25 certificate in the form and manner prescribed by the  
26 Department, provided that the notification shall include:

- 1 (1) the taxpayer's name and address;
- 2 (2) the date of the issuance of a certificate of  
3 receipt;
- 4 (3) the qualified contribution date or dates and the  
5 amounts contributed on those dates;
- 6 (4) the total qualified contribution listed on the  
7 certificates;
- 8 (5) the issuing scholarship granting organization's  
9 name and address; and
- 10 (6) any other information the Department may deem  
11 necessary.

12 (g) Any portion of a contribution that a taxpayer fails to  
13 make by the date indicated on the authorized contribution  
14 certificate shall no longer be deducted from the cap  
15 prescribed in Section 10 of this Act.

16 Section 35. Reports.

17 (a) Within 180 days after the end of its fiscal year, each  
18 scholarship granting organization must provide to the  
19 Department a copy of a financial audit of its accounts and  
20 records conducted by an independent certified public  
21 accountant in accordance with auditing standards generally  
22 accepted in the United States, government auditing standards,  
23 and rules adopted by the Department. The audit must include a  
24 report on financial statements presented in accordance with  
25 generally accepted accounting principles. The audit must

1 include evidence that no less than 95% of qualified  
2 contributions received were used to provide scholarships to  
3 eligible students. The Department shall review all audits  
4 submitted under this subsection. The Department shall request  
5 any significant items that were omitted in violation of a rule  
6 adopted by the Department. The items must be provided within  
7 45 days after the date of request. If a scholarship granting  
8 organization does not comply with the Department's request,  
9 the Department may revoke the scholarship granting  
10 organization's ability to issue certificates of receipt.

11 (b) A scholarship granting organization that is approved  
12 to receive qualified contributions shall report to the  
13 Department, on a form prescribed by the Department, by January  
14 31 of each calendar year. The report shall include:

15 (1) the total number of certificates of receipt issued  
16 during the immediately preceding calendar year;

17 (2) the total dollar amount of qualified contributions  
18 received, as set forth in the certificates of receipt  
19 issued during the immediately preceding calendar year;

20 (3) the total number of eligible students using  
21 scholarships for the immediately preceding calendar year  
22 and the academic year in progress and the total dollar  
23 value of the scholarships;

24 (4) the name and address of each qualified school for  
25 which scholarships using qualified contributions were  
26 issued during the immediately preceding calendar year,



1 detailing the number, grade, race, gender, income level,  
2 and residency by zip code of eligible students and the  
3 total dollar value of scholarships being used at each  
4 qualified school by priority group, as identified in  
5 subsection (d) of Section 40 of this Act; and

6 (5) any additional information requested by the  
7 Department.

8 (c) On or before the last day of March for each calendar  
9 year, for the immediately preceding calendar year, the  
10 Department shall submit a written report to the Governor, the  
11 President of the Senate, the Speaker of the House of  
12 Representatives, the Minority Leader of the Senate, and the  
13 Minority Leader of the House of Representatives regarding this  
14 Act. The report shall include, but not be limited to, the  
15 following information:

16 (1) the names and addresses of all scholarship  
17 granting organizations approved to issue certificates of  
18 receipt;

19 (2) the number and aggregate total of certificates of  
20 receipt issued by each scholarship granting organization;  
21 and

22 (3) the information reported to the Department  
23 required by subsection (b) of this Section.

24 (d) The sharing and reporting of student data under this  
25 Section must be in accordance with the requirements of the  
26 federal Family Educational Rights and Privacy Act and the

1 Illinois School Student Records Act. All parties must preserve  
2 the confidentiality of such information as required by law.  
3 Data reported by the Department under subsection (c) of this  
4 Section must not disaggregate data to a level that will  
5 disclose demographic data of individual students.

6 Section 40. Scholarship granting organization  
7 responsibilities.

8 (a) Before granting a scholarship for an academic year,  
9 each scholarship granting organization shall assess and  
10 document each student's eligibility for the academic year.

11 (b) A scholarship granting organization shall grant  
12 scholarships only to eligible students.

13 (c) A scholarship granting organization shall allow an  
14 eligible student to attend any qualified school of the  
15 student's choosing, subject to the availability of funds.

16 (d) In granting scholarships, a scholarship granting  
17 organization shall give priority to eligible students who  
18 received a scholarship from a scholarship granting  
19 organization during the previous qualified school year. Second  
20 priority shall be given to the following priority groups:

21 (1) eligible students who are members of a household  
22 whose previous year's total annual income does not exceed  
23 185% of the federal poverty level; and

24 (2) eligible students who are siblings of students  
25 currently receiving a scholarship.

1 (d-5) A scholarship granting organization shall begin  
2 granting scholarships no later than the February 1 preceding  
3 the academic year for which the scholarship is sought. Each  
4 priority group identified in subsection (d) of this Section  
5 shall be eligible to receive scholarships on a first-come,  
6 first-served basis until the April 1 immediately preceding the  
7 academic year for which the scholarship is sought, starting  
8 with the first priority group identified in subsection (d) of  
9 this Section. Applications for scholarships for eligible  
10 students meeting the qualifications of one or more priority  
11 groups that are received before April 1 must be either  
12 approved or denied within 10 business days after receipt.  
13 Beginning April 1, all eligible students shall be eligible to  
14 receive scholarships without regard to the priority groups  
15 identified in subsection (d) of this Section.

16 (e) Except as provided in subsection (e-5) of this  
17 Section, scholarships shall not exceed the lesser of (i) the  
18 statewide average operational expense per student among public  
19 schools or (ii) the necessary costs and fees for attendance at  
20 the qualified school. A qualified school may set a lower  
21 maximum scholarship amount for eligible students whose family  
22 income falls within paragraphs (2) and (3) of this subsection  
23 (e); that amount may not exceed the necessary costs and fees  
24 for attendance at the qualified school and is subject to the  
25 limitations on average scholarship amounts set forth in  
26 paragraphs (2) and (3) of this subsection, as applicable. The

1 qualified school shall notify the scholarship granting  
2 organization of its necessary costs and fees as well as any  
3 maximum scholarship amount set by the qualified school.  
4 Scholarships shall be awarded as follows:

5 (1) for eligible students whose household income is  
6 less than 185% of the federal poverty level, the  
7 scholarship shall be 100% of the amount determined under  
8 this subsection (e) and subsection (e-5) of this Section;

9 (2) for eligible students whose household income is  
10 185% or more of the federal poverty level but less than  
11 250% of the federal poverty level, the average of  
12 scholarships shall be 75% of the amount determined under  
13 this subsection (e) and subsection (e-5) of this Section;  
14 and

15 (3) for eligible students whose household income is  
16 250% or more of the federal poverty level, the average of  
17 scholarships shall be 50% of the amount determined under  
18 this subsection (e) and subsection (e-5) of this Section.

19 (e-5) The statewide average operational expense per  
20 student among public schools shall be multiplied by the  
21 following factors: (1) for students determined eligible to  
22 receive services under the federal Individuals with  
23 Disabilities Education Act, 2; (2) for students who are  
24 English learners, as defined in subsection (d) of Section  
25 14C-2 of the School Code, 1.2; and (3) for students who are  
26 gifted and talented children, as defined in Section 14A-20 of

1 the School Code, 1.1.

2 (f) A scholarship granting organization shall distribute  
3 scholarship payments to the participating qualified school  
4 where the student is enrolled.

5 (g) Each scholarship granting organization shall expend  
6 all qualified contributions received during the calendar year  
7 in which the qualified contributions were received. No  
8 qualified contributions may be carried forward to the  
9 following calendar year.

10 (h) A scholarship granting organization shall allow an  
11 eligible student to transfer a scholarship during the academic  
12 year to any other participating qualified school of the  
13 custodian's choice. Such scholarships shall be prorated.

14 (i) With the prior approval of the Department, a  
15 scholarship granting organization may transfer funds to  
16 another scholarship granting organization if additional funds  
17 are required to meet scholarship demands at the receiving  
18 scholarship granting organization. All transferred funds must  
19 be deposited by the receiving scholarship granting  
20 organization into its scholarship accounts. All transferred  
21 amounts received by any scholarship granting organization must  
22 be separately disclosed to the Department.

23 (j) If the approval of a scholarship granting organization  
24 is revoked as provided in Section 20 of this Act or the  
25 scholarship granting organization is dissolved, all remaining  
26 qualified contributions of the scholarship granting

1 organization shall be transferred to another scholarship  
2 granting organization. All transferred funds must be deposited  
3 by the receiving scholarship granting organization into its  
4 scholarship accounts.

5 (k) Scholarship granting organizations shall make  
6 reasonable efforts to advertise the availability of  
7 scholarships to eligible students.

8 Section 45. State Board responsibilities.

9 (a) Students who have been granted a scholarship under  
10 this Act shall be annually assessed at the qualified school  
11 where the student attends qualified school in the same manner  
12 in which students that attend public schools are annually  
13 assessed under Section 2-3.64a-5 of the School Code. Such  
14 qualified school shall pay costs associated with this  
15 requirement.

16 (b) The Board shall select an independent research  
17 organization, which may be a public or private entity or  
18 university, to which the participating qualified school must  
19 report the scores of students who are receiving scholarships  
20 and are assessed under subsection (a) of this Section. Costs  
21 associated with the independent research organization shall be  
22 paid by the scholarship granting organizations on a per-pupil  
23 basis or by gifts, grants, or donations received by the Board  
24 under subsection (d) of this Section, as determined by the  
25 Board. The independent research organization must annually

1 report to the Board on the year-to-year learning gains of  
2 students receiving scholarships on a statewide basis. The  
3 report shall also include, to the extent possible, a  
4 comparison of these learning gains to the statewide learning  
5 gains of public school students with socioeconomic backgrounds  
6 similar to those of students receiving scholarships. The  
7 annual report shall be delivered to the Board and published on  
8 its website.

9 (c) Beginning within 120 days after the Board first  
10 receives the annual report by the independent research  
11 organization as provided in subsection (b) of this Section and  
12 on an annual basis thereafter, the Board shall submit a  
13 written report to the Governor, the President of the Senate,  
14 the Speaker of the House of Representatives, the Minority  
15 Leader of the Senate, and the Minority Leader of the House of  
16 Representatives regarding this Act. The report shall include  
17 an evaluation of the academic performance of students  
18 receiving scholarships and recommendations for improving  
19 student performance.

20 (d) Subject to the State Officials and Employees Ethics  
21 Act, the Board may receive and expend gifts, grants, and  
22 donations of any kind from any public or private entity to  
23 carry out the purposes of this Section, subject to the terms  
24 and conditions under which the gifts are given, provided that  
25 all such terms and conditions are permissible under law.

26 (e) The sharing and reporting of student learning gain

1 data under this Section must be in accordance with  
2 requirements of the federal Family Educational Rights and  
3 Privacy Act and the Illinois School Student Records Act. All  
4 parties must preserve the confidentiality of such information  
5 as required by law. The annual report must not disaggregate  
6 data to a level that will disclose the academic level of  
7 individual students.

8 Section 50. Qualified school responsibilities. A qualified  
9 school that accepts scholarship students must do all of the  
10 following:

11 (1) provide to a scholarship granting organization,  
12 upon request, all documentation required for the student's  
13 participation, including the qualified school cost and  
14 student's fee schedules;

15 (2) be academically accountable to the custodian for  
16 meeting the educational needs of the student by:

17 (A) at a minimum, annually providing to the  
18 custodian a written explanation of the student's  
19 progress; and

20 (B) annually administering assessments required by  
21 subsection (a) of Section 45 of this Act in the same  
22 manner in which they are administered at public  
23 schools under Section 2-3.64a-5 of the School Code;  
24 the Board shall bill participating qualified schools  
25 for all costs associated with administering



1 assessments required by this paragraph; the  
2 participating qualified schools shall ensure that all  
3 test security and assessment administration procedures  
4 are followed; participating qualified schools must  
5 report individual student scores to the custodians of  
6 the students; the independent research organization  
7 described in subsection (b) of Section 45 of this Act  
8 shall be provided all student score data in a secure  
9 manner by the participating qualified school.

10 The inability of a qualified school to meet the  
11 requirements of this Section shall constitute a basis for  
12 the ineligibility of the qualified school to participate  
13 in the scholarship program as determined by the Board.

14 Section 55. Custodian and student responsibilities.

15 (a) The custodian must select a qualified school and apply  
16 for the admission of his or her child.

17 (b) The custodian shall ensure that the student  
18 participating in the scholarship program takes the assessment  
19 required by subsection (a) of Section 45 of this Act.

20 (c) Each custodian and each student has an obligation to  
21 comply with the published policies of the qualified school.

22 (d) The custodian shall authorize the scholarship granting  
23 organization to access information needed for income  
24 eligibility determinations.

1 Section 60. Recordkeeping; rulemaking; violations.

2 (a) Each taxpayer shall, for each taxable year for which  
3 the tax credit provided for under this Act is claimed,  
4 maintain records of the following information: (i)  
5 contribution authorization certificates obtained under Section  
6 25 of this Act and (ii) certificates of receipt obtained under  
7 Section 30 of this Act.

8 (b) The Board and the Department may adopt rules  
9 consistent with and necessary for the implementation of this  
10 Act.

11 (c) Violations of State laws or rules and complaints  
12 relating to program participation shall be referred to the  
13 Attorney General.

14 Section 65. Credit period; repeal. A taxpayer may take a  
15 credit under this Act for tax years beginning on or after  
16 January 1, 2025. This Act is exempt from the provisions of  
17 Section 250 of the Illinois Income Tax Act.

18 Section 70. Inseverability. The provisions of this Act are  
19 mutually dependent and inseverable. If any provision is held  
20 invalid other than as applied to a particular person or  
21 circumstance, then this entire Act is invalid.

22 Section 75. Saving clause. Any repeal or amendment made by  
23 this Act shall not affect or impair any of the following: suits

1 pending or rights existing at the time this Act takes effect;  
2 any grant or conveyance made or right acquired or cause of  
3 action now existing under any Section, Article, or Act  
4 repealed or amended by this Act; the validity of any bonds or  
5 other obligations issued or sold and constituting valid  
6 obligations of the issuing authority at the time this Act  
7 takes effect; the validity of any contract; the validity of  
8 any tax levied under any law in effect prior to the effective  
9 date of this Act; or any offense committed, act done, penalty,  
10 punishment, or forfeiture incurred or any claim, right, power,  
11 or remedy accrued under any law in effect prior to the  
12 effective date of this Act.

13 Section 900. The Illinois Income Tax Act is amended by  
14 adding Section 241 as follows:

15 (35 ILCS 5/241 new)

16 Sec. 241. Investing in Tomorrow's Workforce Act.

17 (a) For taxable years beginning on or after January 1,  
18 2025, each taxpayer for whom a tax credit has been awarded by  
19 the Department under the Investing in Tomorrow's Workforce Act  
20 is entitled to a credit against the tax imposed under  
21 subsections (a) and (b) of Section 201 as provided in that Act.

22 (b) Partners and shareholders of subchapter S corporations  
23 are entitled to a credit under this Section as provided in  
24 Section 251.

1           (c) This Section is exempt from the provisions of Section  
2           250.

3           Section 999. Effective date. This Act takes effect upon  
4           becoming law.