

1 AN ACT concerning State government.

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 Grocery Initiative Act.

6 Section 5. Definitions. In this Act:

7 "Cooperative" means an organization that is organized  
8 according to the Co-operative Act.

9 "Department" means the Department of Commerce and Economic  
10 Opportunity.

11 "Food desert" means a census tract that:

12 (1) meets one of the following poverty standards:

13 (A) the census tract has a poverty rate of at least  
14 20%; or

15 (B) the census tract is not located within a  
16 metropolitan statistical area and has a median family  
17 income that is less than or equal to 80% of the  
18 statewide median household income; or

19 (C) the census tract is located within a  
20 metropolitan statistical area and has a median family  
21 income that is less than or equal to 80% of the greater  
22 of (i) the statewide median household income or (ii)  
23 the metropolitan area median family income; and

1           (2) meets one of the following population density and  
2           food accessibility standards:

3                   (A) the census tract is a rural tract, and at least  
4                   33% of the population of the tract or at least 500  
5                   residents in the tract reside more than 10 miles from  
6                   the nearest grocery store; or

7                   (B) the census tract is an urban tract, and at  
8                   least 33% of the population of the tract or at least  
9                   500 residents in the tract reside more than one-half  
10                  mile from the nearest grocery store.

11           The Department may also designate an area that does not  
12           meet the standards set forth in this definition as a food  
13           desert if the designation is made in accordance with criteria  
14           established by the Department by rule using data that  
15           includes, but is not limited to, poverty metrics and access to  
16           existing grocery stores.

17           "Grocery store" means an existing or planned retail  
18           establishment that: (1) has or will have a primary business of  
19           selling a variety of grocery products, including fresh  
20           produce; (2) derives or will derive no more than 30% of its  
21           revenue from sales of tobacco and alcohol in any given year;  
22           (3) is or will be classified as a supermarket or other grocery  
23           retailer in the 2022 North American Industry Classification  
24           System under code 445110; (4) accepts or will accept  
25           Supplemental Nutrition Assistance Program benefits and Special  
26           Supplemental Nutrition Program for Women, Infants, and

1 Children benefits; and (5) provides or will provide for the  
2 retail sale of a substantial variety of perishable foods,  
3 including fresh or frozen dairy products, fresh produce, and  
4 fresh meats, poultry, and fish.

5 "Local governmental unit" means any county, municipality,  
6 township, special district, or unit that is designated as a  
7 unit of local government by law and exercises limited  
8 governmental powers or powers in respect to limited  
9 governmental subjects. "Local governmental unit" also includes  
10 any school district or community college district.

11 "Not-for-profit corporation" means an organization or  
12 institution that is organized and conducted on a  
13 not-for-profit basis with no personal profit inuring to anyone  
14 as a result of the operation and that is organized according to  
15 the General Not For Profit Corporation Act of 1986.

16 "Rural tract" means a census tract that is not an urban  
17 tract.

18 "Urban tract" means a census tract having its geographic  
19 centroid in an urban area, as defined by the Bureau of the  
20 Census for the most recent year in which all relevant data to  
21 identify food deserts is available.

22 Section 10. Grocery Initiative Study. The Department  
23 shall, subject to appropriation, study food insecurity in  
24 urban and rural food deserts. The study may include an  
25 exploration of the reasons for current market failures,

1 potential policy solutions, geographic trends, and the need  
2 for independent grocers, and it shall identify communities at  
3 risk of becoming food deserts. The study may also include a  
4 disparity study to assess the need for aspirational goals for  
5 ownership among minority, women, and persons with a disability  
6 as defined in the Business Enterprise for Minorities, Women,  
7 and Persons with Disabilities Act. The Department may enter  
8 into contracts, grants, or other agreements to complete this  
9 study. This report shall be submitted to the General Assembly  
10 by December 31, 2024. This Section is repealed on January 1,  
11 2026.

12 Section 15. Grocery Initiative Grants and Financial  
13 Support.

14 (a) The Department shall, subject to appropriation,  
15 establish the Grocery Initiative to expand access to healthy  
16 foods in food deserts in Illinois and areas at risk of becoming  
17 food deserts in Illinois by providing grants and other forms  
18 of financial assistance to independently owned for-profit  
19 grocery stores, cooperative grocery stores, or not-for-profit  
20 grocery stores, as well as grocery stores owned and operated  
21 by local governmental units. The Department may enter into  
22 contracts, grants, or other agreements to administer these  
23 grants and other forms of financial assistance. The Department  
24 may, by rule, place limits on the size of the grocery stores  
25 that are eligible for grants and other financial assistance

1 under this Act, including, but not limited to, limits on the  
2 annual revenue or projected revenue of the applicant, number  
3 of full-time employees, or square footage of the facilities.  
4 The Department may prioritize grant awards and loan funding to  
5 applicants based on poverty rates, income, geographic  
6 diversity, local ownership, access to grocery stores in the  
7 area surrounding proposed project locations, and other factors  
8 as determined by the Department. The Department may award  
9 grants or provide loans for any one or more of the following:

10 (1) market and site feasibility studies, promotional  
11 materials, and marketing;

12 (2) salaries and benefits for workers;

13 (3) rent or a down payment to acquire a facility;

14 (4) purchase of ownership of a grocery store as part  
15 of establishing a new grocery store;

16 (5) capital improvements, planning, renovations, land  
17 acquisition, demolition, durable and non-durable equipment  
18 purchases; or

19 (6) other costs as determined eligible by the  
20 Department.

21 (b) The Department may, subject to appropriation, provide  
22 grants for equipment upgrades for existing independently owned  
23 for-profit grocery stores, cooperative grocery stores, or  
24 not-for-profit grocery stores. The Department shall use no  
25 more than 20% of total program funding for this purpose.  
26 Equipment upgrades shall be focused on providing access to

1 equipment that is energy efficient.

2 Section 20. Technical Assistance.

3 (a) The Department shall, subject to appropriation,  
4 provide technical assistance to grantees awarded grants under  
5 the Act, and other small, independently owned grocery stores  
6 to ensure their long-term viability and business success.  
7 Technical assistance, online resources, and materials provided  
8 shall include, but shall not be limited to, business planning,  
9 marketing, financing, supply chain management, and workforce  
10 development assistance.

11 (b) The Department may enter into grants, contracts, or  
12 other agreements to provide assistance. At least one technical  
13 assistance provider shall be located in a county with a  
14 population of at least 3,000,000 inhabitants, and at least one  
15 provider shall be located in a county with a population of less  
16 than 400,000 inhabitants.

17 Section 25. Rulemaking. The Department shall adopt rules  
18 to implement and administer this Act.

19 Section 30. The Illinois Enterprise Zone Act is amended by  
20 changing Section 5.5 as follows:

21 (20 ILCS 655/5.5) (from Ch. 67 1/2, par. 609.1)

22 Sec. 5.5. High Impact Business.

1           (a) In order to respond to unique opportunities to assist  
2 in the encouragement, development, growth, and expansion of  
3 the private sector through large scale investment and  
4 development projects, the Department is authorized to receive  
5 and approve applications for the designation of "High Impact  
6 Businesses" in Illinois, for an initial term of 20 years with  
7 an option for renewal for a term not to exceed 20 years,  
8 subject to the following conditions:

9           (1) such applications may be submitted at any time  
10 during the year;

11           (2) such business is not located, at the time of  
12 designation, in an enterprise zone designated pursuant to  
13 this Act;

14           (3) the business intends to do, commits to do, or is  
15 one or more of the following:

16           (A) the business intends to make a minimum  
17 investment of \$12,000,000 which will be placed in  
18 service in qualified property and intends to create  
19 500 full-time equivalent jobs at a designated location  
20 in Illinois or intends to make a minimum investment of  
21 \$30,000,000 which will be placed in service in  
22 qualified property and intends to retain 1,500  
23 full-time retained jobs at a designated location in  
24 Illinois. The terms "placed in service" and "qualified  
25 property" have the same meanings as described in  
26 subsection (h) of Section 201 of the Illinois Income

1 Tax Act; or

2 (B) the business intends to establish a new  
3 electric generating facility at a designated location  
4 in Illinois. "New electric generating facility", for  
5 purposes of this Section, means a newly constructed  
6 electric generation plant or a newly constructed  
7 generation capacity expansion at an existing electric  
8 generation plant, including the transmission lines and  
9 associated equipment that transfers electricity from  
10 points of supply to points of delivery, and for which  
11 such new foundation construction commenced not sooner  
12 than July 1, 2001. Such facility shall be designed to  
13 provide baseload electric generation and shall operate  
14 on a continuous basis throughout the year; and (i)  
15 shall have an aggregate rated generating capacity of  
16 at least 1,000 megawatts for all new units at one site  
17 if it uses natural gas as its primary fuel and  
18 foundation construction of the facility is commenced  
19 on or before December 31, 2004, or shall have an  
20 aggregate rated generating capacity of at least 400  
21 megawatts for all new units at one site if it uses coal  
22 or gases derived from coal as its primary fuel and  
23 shall support the creation of at least 150 new  
24 Illinois coal mining jobs, or (ii) shall be funded  
25 through a federal Department of Energy grant before  
26 December 31, 2010 and shall support the creation of



1 Illinois coal-mining jobs, or (iii) shall use coal  
2 gasification or integrated gasification-combined cycle  
3 units that generate electricity or chemicals, or both,  
4 and shall support the creation of Illinois coal-mining  
5 jobs. The term "placed in service" has the same  
6 meaning as described in subsection (h) of Section 201  
7 of the Illinois Income Tax Act; or

8 (B-5) the business intends to establish a new  
9 gasification facility at a designated location in  
10 Illinois. As used in this Section, "new gasification  
11 facility" means a newly constructed coal gasification  
12 facility that generates chemical feedstocks or  
13 transportation fuels derived from coal (which may  
14 include, but are not limited to, methane, methanol,  
15 and nitrogen fertilizer), that supports the creation  
16 or retention of Illinois coal-mining jobs, and that  
17 qualifies for financial assistance from the Department  
18 before December 31, 2010. A new gasification facility  
19 does not include a pilot project located within  
20 Jefferson County or within a county adjacent to  
21 Jefferson County for synthetic natural gas from coal;  
22 or

23 (C) the business intends to establish production  
24 operations at a new coal mine, re-establish production  
25 operations at a closed coal mine, or expand production  
26 at an existing coal mine at a designated location in

1 Illinois not sooner than July 1, 2001; provided that  
2 the production operations result in the creation of  
3 150 new Illinois coal mining jobs as described in  
4 subdivision (a)(3)(B) of this Section, and further  
5 provided that the coal extracted from such mine is  
6 utilized as the predominant source for a new electric  
7 generating facility. The term "placed in service" has  
8 the same meaning as described in subsection (h) of  
9 Section 201 of the Illinois Income Tax Act; or

10 (D) the business intends to construct new  
11 transmission facilities or upgrade existing  
12 transmission facilities at designated locations in  
13 Illinois, for which construction commenced not sooner  
14 than July 1, 2001. For the purposes of this Section,  
15 "transmission facilities" means transmission lines  
16 with a voltage rating of 115 kilovolts or above,  
17 including associated equipment, that transfer  
18 electricity from points of supply to points of  
19 delivery and that transmit a majority of the  
20 electricity generated by a new electric generating  
21 facility designated as a High Impact Business in  
22 accordance with this Section. The term "placed in  
23 service" has the same meaning as described in  
24 subsection (h) of Section 201 of the Illinois Income  
25 Tax Act; or

26 (E) the business intends to establish a new wind

1 power facility at a designated location in Illinois.  
2 For purposes of this Section, "new wind power  
3 facility" means a newly constructed electric  
4 generation facility, a newly constructed expansion of  
5 an existing electric generation facility, or the  
6 replacement of an existing electric generation  
7 facility, including the demolition and removal of an  
8 electric generation facility irrespective of whether  
9 it will be replaced, placed in service or replaced on  
10 or after July 1, 2009, that generates electricity  
11 using wind energy devices, and such facility shall be  
12 deemed to include any permanent structures associated  
13 with the electric generation facility and all  
14 associated transmission lines, substations, and other  
15 equipment related to the generation of electricity  
16 from wind energy devices. For purposes of this  
17 Section, "wind energy device" means any device, with a  
18 nameplate capacity of at least 0.5 megawatts, that is  
19 used in the process of converting kinetic energy from  
20 the wind to generate electricity; or

21 (E-5) the business intends to establish a new  
22 utility-scale solar facility at a designated location  
23 in Illinois. For purposes of this Section, "new  
24 utility-scale solar power facility" means a newly  
25 constructed electric generation facility, or a newly  
26 constructed expansion of an existing electric

1 generation facility, placed in service on or after  
2 July 1, 2021, that (i) generates electricity using  
3 photovoltaic cells and (ii) has a nameplate capacity  
4 that is greater than 5,000 kilowatts, and such  
5 facility shall be deemed to include all associated  
6 transmission lines, substations, energy storage  
7 facilities, and other equipment related to the  
8 generation and storage of electricity from  
9 photovoltaic cells; or

10 (F) the business commits to (i) make a minimum  
11 investment of \$500,000,000, which will be placed in  
12 service in a qualified property, (ii) create 125  
13 full-time equivalent jobs at a designated location in  
14 Illinois, (iii) establish a fertilizer plant at a  
15 designated location in Illinois that complies with the  
16 set-back standards as described in Table 1: Initial  
17 Isolation and Protective Action Distances in the 2012  
18 Emergency Response Guidebook published by the United  
19 States Department of Transportation, (iv) pay a  
20 prevailing wage for employees at that location who are  
21 engaged in construction activities, and (v) secure an  
22 appropriate level of general liability insurance to  
23 protect against catastrophic failure of the fertilizer  
24 plant or any of its constituent systems; in addition,  
25 the business must agree to enter into a construction  
26 project labor agreement including provisions

1 establishing wages, benefits, and other compensation  
2 for employees performing work under the project labor  
3 agreement at that location; for the purposes of this  
4 Section, "fertilizer plant" means a newly constructed  
5 or upgraded plant utilizing gas used in the production  
6 of anhydrous ammonia and downstream nitrogen  
7 fertilizer products for resale; for the purposes of  
8 this Section, "prevailing wage" means the hourly cash  
9 wages plus fringe benefits for training and  
10 apprenticeship programs approved by the U.S.  
11 Department of Labor, Bureau of Apprenticeship and  
12 Training, health and welfare, insurance, vacations and  
13 pensions paid generally, in the locality in which the  
14 work is being performed, to employees engaged in work  
15 of a similar character on public works; this paragraph  
16 (F) applies only to businesses that submit an  
17 application to the Department within 60 days after  
18 July 25, 2013 (the effective date of Public Act  
19 98-109); or ~~and~~

20 (G) the business is an existing or planned grocery  
21 store, as that term is defined in Section 5 of the  
22 Grocery Initiative Act, and receives financial support  
23 under that Act within the 10 years before submitting  
24 its application under this Act; and

25 (4) no later than 90 days after an application is  
26 submitted, the Department shall notify the applicant of

1 the Department's determination of the qualification of the  
2 proposed High Impact Business under this Section.

3 (b) Businesses designated as High Impact Businesses  
4 pursuant to subdivision (a)(3)(A) of this Section shall  
5 qualify for the credits and exemptions described in the  
6 following Acts: Section 9-222 and Section 9-222.1A of the  
7 Public Utilities Act, subsection (h) of Section 201 of the  
8 Illinois Income Tax Act, and Section 1d of the Retailers'  
9 Occupation Tax Act; provided that these credits and exemptions  
10 described in these Acts shall not be authorized until the  
11 minimum investments set forth in subdivision (a)(3)(A) of this  
12 Section have been placed in service in qualified properties  
13 and, in the case of the exemptions described in the Public  
14 Utilities Act and Section 1d of the Retailers' Occupation Tax  
15 Act, the minimum full-time equivalent jobs or full-time  
16 retained jobs set forth in subdivision (a)(3)(A) of this  
17 Section have been created or retained. Businesses designated  
18 as High Impact Businesses under this Section shall also  
19 qualify for the exemption described in Section 51 of the  
20 Retailers' Occupation Tax Act. The credit provided in  
21 subsection (h) of Section 201 of the Illinois Income Tax Act  
22 shall be applicable to investments in qualified property as  
23 set forth in subdivision (a)(3)(A) of this Section.

24 (b-5) Businesses designated as High Impact Businesses  
25 pursuant to subdivisions (a)(3)(B), (a)(3)(B-5), (a)(3)(C),  
26 ~~and~~ (a)(3)(D), and (a)(3)(G) of this Section shall qualify for

1 the credits and exemptions described in the following Acts:  
2 Section 51 of the Retailers' Occupation Tax Act, Section 9-222  
3 and Section 9-222.1A of the Public Utilities Act, and  
4 subsection (h) of Section 201 of the Illinois Income Tax Act;  
5 however, the credits and exemptions authorized under Section  
6 9-222 and Section 9-222.1A of the Public Utilities Act, and  
7 subsection (h) of Section 201 of the Illinois Income Tax Act  
8 shall not be authorized until the new electric generating  
9 facility, the new gasification facility, the new transmission  
10 facility, ~~or~~ the new, expanded, or reopened coal mine, or the  
11 existing or planned grocery store is operational, except that  
12 a new electric generating facility whose primary fuel source  
13 is natural gas is eligible only for the exemption under  
14 Section 51 of the Retailers' Occupation Tax Act.

15 (b-6) Businesses designated as High Impact Businesses  
16 pursuant to subdivision (a)(3)(E) or (a)(3)(E-5) of this  
17 Section shall qualify for the exemptions described in Section  
18 51 of the Retailers' Occupation Tax Act; any business so  
19 designated as a High Impact Business being, for purposes of  
20 this Section, a "Wind Energy Business".

21 (b-7) Beginning on January 1, 2021, businesses designated  
22 as High Impact Businesses by the Department shall qualify for  
23 the High Impact Business construction jobs credit under  
24 subsection (h-5) of Section 201 of the Illinois Income Tax Act  
25 if the business meets the criteria set forth in subsection (i)  
26 of this Section. The total aggregate amount of credits awarded

1 under the Blue Collar Jobs Act (Article 20 of Public Act 101-9)  
2 shall not exceed \$20,000,000 in any State fiscal year.

3 (c) High Impact Businesses located in federally designated  
4 foreign trade zones or sub-zones are also eligible for  
5 additional credits, exemptions and deductions as described in  
6 the following Acts: Section 9-221 and Section 9-222.1 of the  
7 Public Utilities Act; and subsection (g) of Section 201, and  
8 Section 203 of the Illinois Income Tax Act.

9 (d) Except for businesses contemplated under subdivision  
10 (a) (3) (E), ~~or~~ (a) (3) (E-5), (a) (3) (G) of this Section, existing  
11 Illinois businesses which apply for designation as a High  
12 Impact Business must provide the Department with the  
13 prospective plan for which 1,500 full-time retained jobs would  
14 be eliminated in the event that the business is not  
15 designated.

16 (e) Except for businesses ~~new wind power facilities~~  
17 contemplated under subdivision (a) (3) (E) or subdivision  
18 (a) (3) (G) of this Section, new proposed facilities which apply  
19 for designation as High Impact Business must provide the  
20 Department with proof of alternative non-Illinois sites which  
21 would receive the proposed investment and job creation in the  
22 event that the business is not designated as a High Impact  
23 Business.

24 (f) Except for businesses contemplated under subdivision  
25 (a) (3) (E) or subdivision (a) (3) (G) of this Section, in the  
26 event that a business is designated a High Impact Business and



1 it is later determined after reasonable notice and an  
2 opportunity for a hearing as provided under the Illinois  
3 Administrative Procedure Act, that the business would have  
4 placed in service in qualified property the investments and  
5 created or retained the requisite number of jobs without the  
6 benefits of the High Impact Business designation, the  
7 Department shall be required to immediately revoke the  
8 designation and notify the Director of the Department of  
9 Revenue who shall begin proceedings to recover all wrongfully  
10 exempted State taxes with interest. The business shall also be  
11 ineligible for all State funded Department programs for a  
12 period of 10 years.

13 (g) The Department shall revoke a High Impact Business  
14 designation if the participating business fails to comply with  
15 the terms and conditions of the designation.

16 (h) Prior to designating a business, the Department shall  
17 provide the members of the General Assembly and Commission on  
18 Government Forecasting and Accountability with a report  
19 setting forth the terms and conditions of the designation and  
20 guarantees that have been received by the Department in  
21 relation to the proposed business being designated.

22 (i) High Impact Business construction jobs credit.  
23 Beginning on January 1, 2021, a High Impact Business may  
24 receive a tax credit against the tax imposed under subsections  
25 (a) and (b) of Section 201 of the Illinois Income Tax Act in an  
26 amount equal to 50% of the amount of the incremental income tax

1 attributable to High Impact Business construction jobs credit  
2 employees employed in the course of completing a High Impact  
3 Business construction jobs project. However, the High Impact  
4 Business construction jobs credit may equal 75% of the amount  
5 of the incremental income tax attributable to High Impact  
6 Business construction jobs credit employees if the High Impact  
7 Business construction jobs credit project is located in an  
8 underserved area.

9 The Department shall certify to the Department of Revenue:  
10 (1) the identity of taxpayers that are eligible for the High  
11 Impact Business construction jobs credit; and (2) the amount  
12 of High Impact Business construction jobs credits that are  
13 claimed pursuant to subsection (h-5) of Section 201 of the  
14 Illinois Income Tax Act in each taxable year. Any business  
15 entity that receives a High Impact Business construction jobs  
16 credit shall maintain a certified payroll pursuant to  
17 subsection (j) of this Section.

18 As used in this subsection (i):

19 "High Impact Business construction jobs credit" means an  
20 amount equal to 50% (or 75% if the High Impact Business  
21 construction project is located in an underserved area) of the  
22 incremental income tax attributable to High Impact Business  
23 construction job employees. The total aggregate amount of  
24 credits awarded under the Blue Collar Jobs Act (Article 20 of  
25 Public Act 101-9) shall not exceed \$20,000,000 in any State  
26 fiscal year

1 "High Impact Business construction job employee" means a  
2 laborer or worker who is employed by an Illinois contractor or  
3 subcontractor in the actual construction work on the site of a  
4 High Impact Business construction job project.

5 "High Impact Business construction jobs project" means  
6 building a structure or building or making improvements of any  
7 kind to real property, undertaken and commissioned by a  
8 business that was designated as a High Impact Business by the  
9 Department. The term "High Impact Business construction jobs  
10 project" does not include the routine operation, routine  
11 repair, or routine maintenance of existing structures,  
12 buildings, or real property.

13 "Incremental income tax" means the total amount withheld  
14 during the taxable year from the compensation of High Impact  
15 Business construction job employees.

16 "Underserved area" means a geographic area that meets one  
17 or more of the following conditions:

18 (1) the area has a poverty rate of at least 20%  
19 according to the latest American Community Survey;

20 (2) 35% or more of the families with children in the  
21 area are living below 130% of the poverty line, according  
22 to the latest American Community Survey;

23 (3) at least 20% of the households in the area receive  
24 assistance under the Supplemental Nutrition Assistance  
25 Program (SNAP); or

26 (4) the area has an average unemployment rate, as

1 determined by the Illinois Department of Employment  
2 Security, that is more than 120% of the national  
3 unemployment average, as determined by the U.S. Department  
4 of Labor, for a period of at least 2 consecutive calendar  
5 years preceding the date of the application.

6 (j) Each contractor and subcontractor who is engaged in  
7 and executing a High Impact Business Construction jobs  
8 project, as defined under subsection (i) of this Section, for  
9 a business that is entitled to a credit pursuant to subsection  
10 (i) of this Section shall:

11 (1) make and keep, for a period of 5 years from the  
12 date of the last payment made on or after June 5, 2019 (the  
13 effective date of Public Act 101-9) on a contract or  
14 subcontract for a High Impact Business Construction Jobs  
15 Project, records for all laborers and other workers  
16 employed by the contractor or subcontractor on the  
17 project; the records shall include:

18 (A) the worker's name;

19 (B) the worker's address;

20 (C) the worker's telephone number, if available;

21 (D) the worker's social security number;

22 (E) the worker's classification or  
23 classifications;

24 (F) the worker's gross and net wages paid in each  
25 pay period;

26 (G) the worker's number of hours worked each day;

1 (H) the worker's starting and ending times of work  
2 each day;

3 (I) the worker's hourly wage rate;

4 (J) the worker's hourly overtime wage rate;

5 (K) the worker's race and ethnicity; and

6 (L) the worker's gender;

7 (2) no later than the 15th day of each calendar month,  
8 provide a certified payroll for the immediately preceding  
9 month to the taxpayer in charge of the High Impact  
10 Business construction jobs project; within 5 business days  
11 after receiving the certified payroll, the taxpayer shall  
12 file the certified payroll with the Department of Labor  
13 and the Department of Commerce and Economic Opportunity; a  
14 certified payroll must be filed for only those calendar  
15 months during which construction on a High Impact Business  
16 construction jobs project has occurred; the certified  
17 payroll shall consist of a complete copy of the records  
18 identified in paragraph (1) of this subsection (j), but  
19 may exclude the starting and ending times of work each  
20 day; the certified payroll shall be accompanied by a  
21 statement signed by the contractor or subcontractor or an  
22 officer, employee, or agent of the contractor or  
23 subcontractor which avers that:

24 (A) he or she has examined the certified payroll  
25 records required to be submitted by the Act and such  
26 records are true and accurate; and

1           (B) the contractor or subcontractor is aware that  
2           filing a certified payroll that he or she knows to be  
3           false is a Class A misdemeanor.

4           A general contractor is not prohibited from relying on a  
5           certified payroll of a lower-tier subcontractor, provided the  
6           general contractor does not knowingly rely upon a  
7           subcontractor's false certification.

8           Any contractor or subcontractor subject to this  
9           subsection, and any officer, employee, or agent of such  
10          contractor or subcontractor whose duty as an officer,  
11          employee, or agent it is to file a certified payroll under this  
12          subsection, who willfully fails to file such a certified  
13          payroll on or before the date such certified payroll is  
14          required by this paragraph to be filed and any person who  
15          willfully files a false certified payroll that is false as to  
16          any material fact is in violation of this Act and guilty of a  
17          Class A misdemeanor.

18          The taxpayer in charge of the project shall keep the  
19          records submitted in accordance with this subsection on or  
20          after June 5, 2019 (the effective date of Public Act 101-9) for  
21          a period of 5 years from the date of the last payment for work  
22          on a contract or subcontract for the High Impact Business  
23          construction jobs project.

24          The records submitted in accordance with this subsection  
25          shall be considered public records, except an employee's  
26          address, telephone number, and social security number, and

1 made available in accordance with the Freedom of Information  
2 Act. The Department of Labor shall share the information with  
3 the Department in order to comply with the awarding of a High  
4 Impact Business construction jobs credit. A contractor,  
5 subcontractor, or public body may retain records required  
6 under this Section in paper or electronic format.

7 (k) Upon 7 business days' notice, each contractor and  
8 subcontractor shall make available for inspection and copying  
9 at a location within this State during reasonable hours, the  
10 records identified in this subsection (j) to the taxpayer in  
11 charge of the High Impact Business construction jobs project,  
12 its officers and agents, the Director of the Department of  
13 Labor and his or her deputies and agents, and to federal,  
14 State, or local law enforcement agencies and prosecutors.

15 (l) The changes made to this Section by this amendatory  
16 Act of the 102nd General Assembly, other than the changes in  
17 subsection (a), apply to high impact businesses that submit  
18 applications on or after the effective date of this amendatory  
19 Act of the 102nd General Assembly.

20 (Source: P.A. 101-9, eff. 6-5-19; 102-108, eff. 1-1-22;  
21 102-558, eff. 8-20-21; 102-605, eff. 8-27-21; 102-662, eff.  
22 9-15-21; 102-673, eff. 11-30-21; 102-813, eff. 5-13-22;  
23 102-1125, eff. 2-3-23.)

24 Section 35. The Public Utilities Act is amended by  
25 changing Section 9-222.1A as follows:

1 (220 ILCS 5/9-222.1A)

2 Sec. 9-222.1A. High impact business. Beginning on August  
3 1, 1998 and thereafter, a business enterprise that is  
4 certified as a High Impact Business by the Department of  
5 Commerce and Economic Opportunity (formerly Department of  
6 Commerce and Community Affairs) is exempt from the tax imposed  
7 by Section 2-4 of the Electricity Excise Tax Law, if the High  
8 Impact Business is registered to self-assess that tax, and is  
9 exempt from any additional charges added to the business  
10 enterprise's utility bills as a pass-on of State utility taxes  
11 under Section 9-222 of this Act, to the extent the tax or  
12 charges are exempted by the percentage specified by the  
13 Department of Commerce and Economic Opportunity for State  
14 utility taxes, provided the business enterprise meets the  
15 following criteria:

16 (1) (A) it intends either (i) to make a minimum  
17 eligible investment of \$12,000,000 that will be placed  
18 in service in qualified property in Illinois and is  
19 intended to create at least 500 full-time equivalent  
20 jobs at a designated location in Illinois; or (ii) to  
21 make a minimum eligible investment of \$30,000,000 that  
22 will be placed in service in qualified property in  
23 Illinois and is intended to retain at least 1,500  
24 full-time equivalent jobs at a designated location in  
25 Illinois; or



1 (B) it meets the criteria of subdivision  
2 (a) (3) (B), (a) (3) (C), (a) (3) (D), ~~or~~ (a) (3) (F), or  
3 (a) (3) (G) of Section 5.5 of the Illinois Enterprise  
4 Zone Act;

5 (2) it is designated as a High Impact Business by the  
6 Department of Commerce and Economic Opportunity; and

7 (3) it is certified by the Department of Commerce and  
8 Economic Opportunity as complying with the requirements  
9 specified in clauses (1) and (2) of this Section.

10 The Department of Commerce and Economic Opportunity shall  
11 determine the period during which the exemption from the  
12 Electricity Excise Tax Law and the charges imposed under  
13 Section 9-222 are in effect and shall specify the percentage  
14 of the exemption from those taxes or additional charges.

15 The Department of Commerce and Economic Opportunity is  
16 authorized to promulgate rules and regulations to carry out  
17 the provisions of this Section, including procedures for  
18 complying with the requirements specified in clauses (1) and  
19 (2) of this Section and procedures for applying for the  
20 exemptions authorized under this Section; to define the  
21 amounts and types of eligible investments that business  
22 enterprises must make in order to receive State utility tax  
23 exemptions or exemptions from the additional charges imposed  
24 under Section 9-222 and this Section; to approve such utility  
25 tax exemptions for business enterprises whose investments are  
26 not yet placed in service; and to require that business

1 enterprises granted tax exemptions or exemptions from  
2 additional charges under Section 9-222 repay the exempted  
3 amount if the business enterprise fails to comply with the  
4 terms and conditions of the certification.

5       Upon certification of the business enterprises by the  
6 Department of Commerce and Economic Opportunity, the  
7 Department of Commerce and Economic Opportunity shall notify  
8 the Department of Revenue of the certification. The Department  
9 of Revenue shall notify the public utilities of the exemption  
10 status of business enterprises from the tax or pass-on charges  
11 of State utility taxes. The exemption status shall take effect  
12 within 3 months after certification of the business  
13 enterprise.

14 (Source: P.A. 102-1125, eff. 2-3-23.)