



Sen. Emil Jones Jr.

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1 AMENDMENT TO SENATE BILL 1

2 AMENDMENT NO. _____. Amend Senate Bill 1, AS AMENDED, with
3 reference to page and line numbers of Senate Amendment No. 1,
4 as follows:

5 on page 2, line 5, after "Section 204.", by inserting "For the
6 purposes of this Act, any person who earns or receives Illinois
7 gross receipts, as defined in Section 202(c) of this Act, is
8 deemed to be doing business in this State."; and

9 on page 4, by replacing lines 10 through 18 with the following:

10 "(B) The distributive or proportionate shares of any
11 taxpayer of receipts or income of a partnership, Subchapter
12 S corporation, or trust and, in the case of a disregarded
13 entity, the gross receipts or income of the disregarded
14 entity. Amounts received as dividends or other
15 distributions from the income, gains, or earnings or
16 profits of a corporation (including a Subchapter S

1 corporation), partnership, limited liability company,
2 trust, disregarded entity, or other business entity is
3 excluded from gross receipts in the case of an individual,
4 but is included in gross receipts in the case of any other
5 taxpayer;"; and

6 on page 11, line 5, by changing "section" to "Section"; and

7 on page 11, line 8, by changing "state" to "State"; and

8 on page 11, by replacing line 10 with the following:

9 "location outside this State and the situation in which a
10 purchaser accepts the property outside this State and then
11 transports the property directly or by other means to a
12 location in this State. Direct delivery in this State,";
13 and

14 on page 12, line 11, after "dividends,", by inserting
15 "distributions from the income, gains, or earnings and profits
16 of a corporation (including a Subchapter S corporation),
17 partnership, limited liability company, trust, disregarded
18 entity, or other business entity,"; and

19 on page 13, line 18, by changing "0.85%" to "1%"; and

20 on page 13, line 20, by changing "1.95%" to "2%"; and

1 on page 14, line 20, after "(a)", by inserting "Credit for
2 income tax payable."; and

3 on page 15, by replacing line 1 with the following:

4 "(b) Credit for Illinois employment. For each taxable year,
5 each taxpayer is allowed a credit equal to \$2,000 multiplied by
6 the number of full-time equivalent Illinois employees of the
7 taxpayer for the taxable year. The credit allowed under this
8 subsection for a taxable year may not exceed the greater of (i)
9 \$50,000 for all gross receipts that are subject to tax under
10 Section 203(a) or (ii) \$100,000 for all gross receipts that are
11 subject to tax under Section 203(b). For the purposes of this
12 subsection, the number of full-time equivalent Illinois
13 employees of a taxpayer for a taxable year is the lesser of:

14 (1) the number of persons who were employees of the
15 taxpayer at any time during the taxable year and whose
16 compensation was paid in this State within the meaning of
17 Section 304(a)(2)(B) of the Illinois Income Tax Act; or

18 (2) the total number of hours worked for the taxpayer
19 during the taxable year by all employees of the taxpayer
20 whose compensation was paid in this State, divided by
21 1,500, and rounded to the nearest whole number. In the case
22 of a short taxable year, the denominator must be 1,500
23 multiplied by the number of days in the taxable year,
24 divided by 365.

1 (c) The credits allowed under this Section may not reduce";
2 and

3 on page 15, line 2, by changing "taxpayers" to "taxpayer's";
4 and

5 on page 17, by replacing lines 7 through 10 with the following:

6 "(a) Each taxpayer with more than \$2,000,000 in Illinois
7 gross receipts for a taxable year shall make a return under
8 this Act for that taxable year."; and

9 on page 57, line 19, by changing "subsection (b)" to
10 "subsection (c)"; and

11 on page 61, line 19, by changing "section 908" to "Section
12 708"; and

13 on page 77, by deleting lines 23 through 24; and

14 on page 81, line 13, by changing "\$1,000,000" to "\$2,000,000";
15 and

16 on page 116, by replacing lines 25 through 26 with the
17 following:

18 "total net revenues realized for the fiscal year under
19 paragraph (8) of Section 201(b) of this Act are less than the

1 total net revenues realized for State fiscal year 2007 under
2 that paragraph, then the net revenues for the last month of the
3 fiscal year shall be increased by the excess of the net
4 revenues realized under that paragraph during State fiscal year
5 2007 over the net revenues realized under that paragraph during
6 that fiscal year."; and

7 on page 117, by deleting lines 1 through 4; and

8 on page 135, line 1, by replacing "and 27A-4" with "27A-4, and
9 27A-5"; and

10 by replacing line 3 on page 249 through line 12 on page 252
11 with the following:

12 "(105 ILCS 5/27A-4)

13 Sec. 27A-4. General Provisions.

14 (a) The General Assembly does not intend to alter or amend
15 the provisions of any court-ordered desegregation plan in
16 effect for any school district. A charter school shall be
17 subject to all federal and State laws and constitutional
18 provisions prohibiting discrimination on the basis of
19 disability, race, creed, color, gender, national origin,
20 religion, ancestry, marital status, or need for special
21 education services.

22 (b) The total number of charter schools operating under

1 this Article at any one time shall not exceed 105 ~~60~~. Not more
2 than 45 ~~30~~ charter schools shall operate at any one time in any
3 city having a population exceeding 500,000; not more than 30 ~~15~~
4 charter schools shall operate at any one time in the counties
5 of DuPage, Kane, Lake, McHenry, Will, and that portion of Cook
6 County that is located outside a city having a population
7 exceeding 500,000, with not more than one charter school that
8 has been initiated by a board of education, or by an
9 intergovernmental agreement between or among boards of
10 education, operating at any one time in the school district
11 where the charter school is located; and not more than 30 ~~15~~
12 charter schools shall operate at any one time in the remainder
13 of the State, with not more than one charter school that has
14 been initiated by a board of education, or by an
15 intergovernmental agreement between or among boards of
16 education, operating at any one time in the school district
17 where the charter school is located. At least 3 of the
18 additional charter schools established in a city having a
19 population exceeding 500,000 under the authority of this
20 amendatory Act of the 95th General Assembly shall exclusively
21 reenroll chronic truants and dropouts.

22 For purposes of implementing this Section, the State Board
23 shall assign a number to each charter submission it receives
24 under Section 27A-6 for its review and certification, based on
25 the chronological order in which the submission is received by
26 it. The State Board shall promptly notify local school boards

1 when the maximum numbers of certified charter schools
2 authorized to operate have been reached.

3 (c) No charter shall be granted under this Article that
4 would convert any existing private, parochial, or non-public
5 school to a charter school.

6 (d) Enrollment in a charter school shall be open to any
7 pupil who resides within the geographic boundaries of the area
8 served by the local school board, provided that the board of
9 education in a city having a population exceeding 500,000 may
10 designate attendance boundaries for no more than one-third of
11 the charter schools permitted in the city if the board of
12 education determines that attendance boundaries are needed to
13 relieve overcrowding or to better serve low-income and at-risk
14 students. Students residing within an attendance boundary may
15 be given priority for enrollment, but must not be required to
16 attend the charter school.

17 (e) Nothing in this Article shall prevent 2 or more local
18 school boards from jointly issuing a charter to a single shared
19 charter school, provided that all of the provisions of this
20 Article are met as to those local school boards.

21 (f) No local school board shall require any employee of the
22 school district to be employed in a charter school.

23 (g) No local school board shall require any pupil residing
24 within the geographic boundary of its district to enroll in a
25 charter school.

26 (h) If there are more eligible applicants for enrollment in

1 a charter school than there are spaces available, successful
2 applicants shall be selected by lottery. However, priority
3 shall be given to siblings of pupils enrolled in the charter
4 school and to pupils who were enrolled in the charter school
5 the previous school year, unless expelled for cause, and
6 priority may be given to pupils residing within the charter
7 school's attendance boundary, if a boundary has been designated
8 by the board of education in a city having a population
9 exceeding 500,000. Dual enrollment at both a charter school and
10 a public school or non-public school shall not be allowed. A
11 pupil who is suspended or expelled from a charter school shall
12 be deemed to be suspended or expelled from the public schools
13 of the school district in which the pupil resides.

14 (i) (Blank).

15 (j) Notwithstanding any other provision of law to the
16 contrary, a school district in a city having a population
17 exceeding 500,000 shall not have a duty to collectively bargain
18 with an exclusive representative of its employees over
19 decisions to grant or deny a charter school proposal under
20 Section 27A-8 of this Code, decisions to renew or revoke a
21 charter under Section 27A-9 of this Code, and the impact of
22 these decisions, provided that nothing in this Section shall
23 have the effect of negating, abrogating, replacing, reducing,
24 diminishing, or limiting in any way employee rights,
25 guarantees, or privileges granted in Sections 2, 3, 7, 8, 10,
26 14, and 15 of the Illinois Educational Labor Relations Act.

1 (Source: P.A. 92-16, eff. 6-28-01; 93-3, eff. 4-16-03; 93-861,
2 eff. 1-1-05.)

3 (105 ILCS 5/27A-5)

4 Sec. 27A-5. Charter school; legal entity; requirements.

5 (a) A charter school shall be a public, nonsectarian,
6 nonreligious, non-home based, and non-profit school. A charter
7 school shall be organized and operated as a nonprofit
8 corporation or other discrete, legal, nonprofit entity
9 authorized under the laws of the State of Illinois.

10 (b) A charter school may be established under this Article
11 by creating a new school or by converting an existing public
12 school or attendance center to charter school status. Beginning
13 on April 16, 2003 (the effective date of Public Act 93-3) ~~this~~
14 ~~amendatory Act of the 93rd General Assembly~~, in all new
15 applications submitted to the State Board or a local school
16 board to establish a charter school in a city having a
17 population exceeding 500,000, operation of the charter school
18 shall be limited to one campus. The changes made to this
19 Section by Public Act 93-3 ~~this amendatory Act of the 93rd~~
20 ~~General Assembly~~ do not apply to charter schools existing or
21 approved on or before April 16, 2003 (the effective date of
22 Public Act 93-3) ~~this amendatory Act~~. With respect to charter
23 schools operating in a city having a population exceeding
24 500,000 on the effective date of this amendatory Act of the
25 95th General Assembly, the total number of campuses as of

1 January 1, 2007 is the maximum number of campuses permitted
2 under this Law.

3 (c) A charter school shall be administered and governed by
4 its board of directors or other governing body in the manner
5 provided in its charter. The governing body of a charter school
6 shall be subject to the Freedom of Information Act and the Open
7 Meetings Act.

8 (d) A charter school shall comply with all applicable
9 health and safety requirements applicable to public schools
10 under the laws of the State of Illinois.

11 (e) Except as otherwise provided in the School Code, a
12 charter school shall not charge tuition; provided that a
13 charter school may charge reasonable fees for textbooks,
14 instructional materials, and student activities.

15 (f) A charter school shall be responsible for the
16 management and operation of its fiscal affairs including, but
17 not limited to, the preparation of its budget. An audit of each
18 charter school's finances shall be conducted annually by an
19 outside, independent contractor retained by the charter
20 school.

21 (g) A charter school shall comply with all provisions of
22 this Article and its charter. A charter school is exempt from
23 all other State laws and regulations in the School Code
24 governing public schools and local school board policies,
25 except the following:

26 (1) Sections 10-21.9 and 34-18.5 of the School Code

1 regarding criminal history records checks and checks of the
2 Statewide Sex Offender Database of applicants for
3 employment;

4 (2) Sections 24-24 and 34-84A of the School Code
5 regarding discipline of students;

6 (3) The Local Governmental and Governmental Employees
7 Tort Immunity Act;

8 (4) Section 108.75 of the General Not For Profit
9 Corporation Act of 1986 regarding indemnification of
10 officers, directors, employees, and agents;

11 (5) The Abused and Neglected Child Reporting Act;

12 (6) The Illinois School Student Records Act; and

13 (7) Section 10-17a of the School Code regarding school
14 report cards.

15 (h) A charter school may negotiate and contract with a
16 school district, the governing body of a State college or
17 university or public community college, or any other public or
18 for-profit or nonprofit private entity for: (i) the use of a
19 school building and grounds or any other real property or
20 facilities that the charter school desires to use or convert
21 for use as a charter school site, (ii) the operation and
22 maintenance thereof, and (iii) the provision of any service,
23 activity, or undertaking that the charter school is required to
24 perform in order to carry out the terms of its charter.
25 However, a charter school that is established on or after the
26 effective date of this amendatory Act of the 93rd General

1 Assembly and that operates in a city having a population
2 exceeding 500,000 may not contract with a for-profit entity to
3 manage or operate the school during the period that commences
4 on the effective date of this amendatory Act of the 93rd
5 General Assembly and concludes at the end of the 2004-2005
6 school year. Except as provided in subsection (i) of this
7 Section, a school district may charge a charter school
8 reasonable rent for the use of the district's buildings,
9 grounds, and facilities. Any services for which a charter
10 school contracts with a school district shall be provided by
11 the district at cost. Any services for which a charter school
12 contracts with a local school board or with the governing body
13 of a State college or university or public community college
14 shall be provided by the public entity at cost.

15 (i) In no event shall a charter school that is established
16 by converting an existing school or attendance center to
17 charter school status be required to pay rent for space that is
18 deemed available, as negotiated and provided in the charter
19 agreement, in school district facilities. However, all other
20 costs for the operation and maintenance of school district
21 facilities that are used by the charter school shall be subject
22 to negotiation between the charter school and the local school
23 board and shall be set forth in the charter.

24 (j) A charter school may limit student enrollment by age or
25 grade level.

26 (Source: P.A. 93-3, eff. 4-16-03; 93-909, eff. 8-12-04; 94-219,

1 eff. 7-14-05.)"; and

2 on page 256, line 4, after "grants," by inserting "directly";
3 and

4 on page 256, by replacing line 5 with the following:

5 "childhood providers, including programs serving children from
6 birth through age 3. Grantees may include school districts and
7 other educational entities, units of local government,
8 non-profit"; and

9 on page 256, line 8, by replacing "money" with "moneys"; and

10 on page 256, line 8, by replacing "that" with "this"; and

11 on page 256, by replacing lines 9 through 12 with the
12 following:

13 "Infrastructure Fund. Grants shall be subject to the ability to
14 secure a local match as determined through Board rule."; and

15 on page 256, line 13, after "Board", by inserting ", in
16 consultation with the State Board of Education,"; and

17 on page 256, line 19, by replacing "moneys" with "money"; and

18 on page 256, line 22, by replacing "Early" with the following:

1 "(c) The Capital Development Board, in consultation with the
2 State Board of Education, shall utilize census tract and other
3 reliable demographic data and local early childhood program
4 data to identify the communities with the greatest underserved
5 population of young children and shall prioritize projects
6 located in such underserved communities. Subject to this
7 requirement, early"; and

8 on page 257, lines 4 and 5, by deleting ", or projects that
9 implement a birth to age 3 program"; and

10 on page 257, line 6, by replacing "(c)" with "(d)"; and

11 on page 269, by replacing lines 3 through 7 with the following:

12 "Average Daily Attendance" means the count of pupil
13 attendance in school, averaged as provided for in Section
14 18-8.05 of this Code. Notwithstanding anything to the contrary
15 in this Section or in Section 18-8.05(C)(2) of this Code,
16 however, for the purposes of this Section and Section 37-10,
17 the Average Daily Attendance figures may be only the requisite
18 attendance data for the school year immediately preceding the
19 school year for which general State aid is being calculated and
20 not the average of the attendance data for the 3 preceding
21 school years."; and

22 on page 270, by replacing lines 4 through 9 with the following:

1 ""Relevant Total Amount Available" means the product of (A)
2 the total Operating Tax Levy, as calculated by the Agency, for
3 a District Type divided by the total Operating Tax Levy, as
4 calculated by the Agency, for all".