

1 AN ACT concerning education.

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

4 Section 5. The Counties Code is amended by changing Section
5 5-1006.7 as follows:

6 (55 ILCS 5/5-1006.7)

7 Sec. 5-1006.7. School facility occupation taxes.

8 (a) In any county, a tax shall be imposed upon all persons
9 engaged in the business of selling tangible personal property,
10 other than personal property titled or registered with an
11 agency of this State's government, at retail in the county on
12 the gross receipts from the sales made in the course of
13 business to provide revenue to be used exclusively for school
14 facility purposes if a proposition for the tax has been
15 submitted to the electors of that county and approved by a
16 majority of those voting on the question as provided in
17 subsection (c). The tax under this Section shall be imposed
18 only in one-quarter percent increments and may not exceed 1%.

19 This additional tax may not be imposed on the sale of food
20 for human consumption that is to be consumed off the premises
21 where it is sold (other than alcoholic beverages, soft drinks,
22 and food that has been prepared for immediate consumption) and
23 prescription and non-prescription medicines, drugs, medical

1 appliances and insulin, urine testing materials, syringes and
2 needles used by diabetics. The Department of Revenue has full
3 power to administer and enforce this subsection, to collect all
4 taxes and penalties due under this subsection, to dispose of
5 taxes and penalties so collected in the manner provided in this
6 subsection, and to determine all rights to credit memoranda
7 arising on account of the erroneous payment of a tax or penalty
8 under this subsection. The Department shall deposit all taxes
9 and penalties collected under this subsection into a special
10 fund created for that purpose.

11 In the administration of and compliance with this
12 subsection, the Department and persons who are subject to this
13 subsection (i) have the same rights, remedies, privileges,
14 immunities, powers, and duties, (ii) are subject to the same
15 conditions, restrictions, limitations, penalties, and
16 definitions of terms, and (iii) shall employ the same modes of
17 procedure as are set forth in Sections 1 through 10, 2 through
18 2-70 (in respect to all provisions contained in those Sections
19 other than the State rate of tax), 2a through 2h, 3 (except as
20 to the disposition of taxes and penalties collected), 4, 5, 5a,
21 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8,
22 9, 10, 11, 11a, 12, and 13 of the Retailers' Occupation Tax Act
23 and all provisions of the Uniform Penalty and Interest Act as
24 if those provisions were set forth in this subsection.

25 The certificate of registration that is issued by the
26 Department to a retailer under the Retailers' Occupation Tax

1 Act permits the retailer to engage in a business that is
2 taxable without registering separately with the Department
3 under an ordinance or resolution under this subsection.

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

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

17 This tax may not be imposed on sales of food for human
18 consumption that is to be consumed off the premises where it is
19 sold (other than alcoholic beverages, soft drinks, and food
20 prepared for immediate consumption) and prescription and
21 non-prescription medicines, drugs, medical appliances and
22 insulin, urine testing materials, syringes, and needles used by
23 diabetics.

24 The tax imposed under this subsection and all civil
25 penalties that may be assessed as an incident thereof shall be
26 collected and enforced by the Department and deposited into a

1 special fund created for that purpose. The Department has full
2 power to administer and enforce this subsection, to collect all
3 taxes and penalties due under this subsection, to dispose of
4 taxes and penalties so collected in the manner provided in this
5 subsection, and to determine all rights to credit memoranda
6 arising on account of the erroneous payment of a tax or penalty
7 under this subsection.

8 In the administration of and compliance with this
9 subsection, the Department and persons who are subject to this
10 subsection shall (i) have the same rights, remedies,
11 privileges, immunities, powers and duties, (ii) be subject to
12 the same conditions, restrictions, limitations, penalties and
13 definition of terms, and (iii) employ the same modes of
14 procedure as are set forth in Sections 2 (except that that
15 reference to State in the definition of supplier maintaining a
16 place of business in this State means the county), 2a through
17 2d, 3 through 3-50 (in respect to all provisions contained in
18 those Sections other than the State rate of tax), 4 (except
19 that the reference to the State shall be to the county), 5, 7,
20 8 (except that the jurisdiction to which the tax is a debt to
21 the extent indicated in that Section 8 is the county), 9
22 (except as to the disposition of taxes and penalties
23 collected), 10, 11, 12 (except the reference therein to Section
24 2b of the Retailers' Occupation Tax Act), 13 (except that any
25 reference to the State means the county), Section 15, 16, 17,
26 18, 19, and 20 of the Service Occupation Tax Act and all

1 provisions of the Uniform Penalty and Interest Act, as fully as
2 if those provisions were set forth herein.

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

10 (c) The tax under this Section may not be imposed until the
11 question of imposing the tax has been submitted to the electors
12 of the county at a regular election and approved by a majority
13 of the electors voting on the question. For all regular
14 elections held prior to the effective date of this amendatory
15 Act of the 97th General Assembly, upon a resolution by the
16 county board or a resolution by school district boards that
17 represent at least 51% of the student enrollment within the
18 county, the county board must certify the question to the
19 proper election authority in accordance with the Election Code.

20 For all regular elections held prior to the effective date
21 of this amendatory Act of the 97th General Assembly, the
22 election authority must submit the question in substantially
23 the following form:

24 Shall (name of county) be authorized to impose a
25 retailers' occupation tax and a service occupation tax
26 (commonly referred to as a "sales tax") at a rate of

1 (insert rate) to be used exclusively for school facility
2 purposes?

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

4 If a majority of the electors voting on the question vote
5 in the affirmative, then the county may, thereafter, impose the
6 tax.

7 For all regular elections held on or after the effective
8 date of this amendatory Act of the 97th General Assembly, the
9 regional superintendent of schools for the county must, upon
10 receipt of a resolution or resolutions of school district
11 boards that represent more than 50% of the student enrollment
12 within the county, certify the question to the proper election
13 authority for submission to the electors of the county at the
14 next regular election at which the question lawfully may be
15 submitted to the electors, all in accordance with the Election
16 Code.

17 For all regular elections held on or after the effective
18 date of this amendatory Act of the 97th General Assembly, the
19 election authority must submit the question in substantially
20 the following form:

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

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

26 If a majority of the electors voting on the question vote

1 in the affirmative, then the tax shall be imposed at the rate
2 set forth in the question.

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

8 (d) The Department shall immediately pay over to the State
9 Treasurer, ex officio, as trustee, all taxes and penalties
10 collected under this Section to be deposited into the School
11 Facility Occupation Tax Fund, which shall be an unappropriated
12 trust fund held outside the State treasury.

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

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

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

22 If the Department determines that a refund should be made
23 under this Section to a claimant instead of issuing a credit
24 memorandum, then the Department shall notify the Comptroller,
25 who shall cause the order to be drawn for the amount specified
26 and to the person named in the notification from the

1 Department. The refund shall be paid by the Treasurer out of
2 the School Facility Occupation Tax Fund.

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

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

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

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

19 Until January 1, 2014, the results of any election that
20 imposes, reduces, or discontinues a tax under this Section must
21 be certified by the election authority, and any ordinance that
22 increases or lowers the rate or discontinues the tax must be
23 certified by the county clerk and, in each case, filed with the
24 Illinois Department of Revenue either (i) on or before the
25 first day of April, whereupon the Department shall proceed to
26 administer and enforce the tax or change in the rate as of the

1 first day of July next following the filing; or (ii) on or
2 before the first day of October, whereupon the Department shall
3 proceed to administer and enforce the tax or change in the rate
4 as of the first day of January next following the filing.

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

17 (h) For purposes of this Section, "school facility
18 purposes" means (i) the acquisition, development,
19 construction, reconstruction, rehabilitation, improvement,
20 financing, architectural planning, and installation of capital
21 facilities consisting of buildings, structures, and durable
22 equipment and for the acquisition and improvement of real
23 property and interest in real property required, or expected to
24 be required, in connection with the capital facilities and (ii)
25 the payment of bonds or other obligations heretofore or
26 hereafter issued, including bonds or other obligations

1 heretofore or hereafter issued to refund or to continue to
2 refund bonds or other obligations issued, for school facility
3 purposes, provided that the taxes levied to pay those bonds are
4 abated by the amount of the taxes imposed under this Section
5 that are used to pay those bonds. "School-facility purposes"
6 also includes fire prevention, safety, energy conservation,
7 disabled accessibility, school security, water, and specified
8 repair purposes set forth under Section 17-2.11 of the School
9 Code.

10 (h-5) A county board in a county where a tax has been
11 imposed under this Section pursuant to a referendum held on or
12 after the effective date of this amendatory Act of the 97th
13 General Assembly may, by ordinance or resolution, submit to the
14 voters of the county the question of reducing or discontinuing
15 the tax. In the ordinance or resolution, the county board shall
16 certify the question to the proper election authority in
17 accordance with the Election Code. The election authority must
18 submit the question in substantially the following form:

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

24 If a majority of the electors voting on the question vote in
25 the affirmative, then, subject to the provisions of subsection
26 (g) of this Section, the tax shall be reduced or discontinued

1 as set forth in the question.

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

3 (j) This Section may be cited as the County School Facility
4 Occupation Tax Law.

5 (Source: P.A. 97-542, eff. 8-23-11; 97-813, eff. 7-13-12;
6 98-584, eff. 8-27-13.)

7 Section 10. The School Code is amended by changing Sections
8 10-22.14, 10-22.44, and 17-2.11 as follows:

9 (105 ILCS 5/10-22.14) (from Ch. 122, par. 10-22.14)

10 Sec. 10-22.14. Borrowing money and issuing bonds. To borrow
11 money, and issue bonds for the purposes and in the manner
12 provided by this Act.

13 When bond proceeds from the sale of bonds include a
14 premium, or when the proceeds of bonds issued for fire
15 prevention, safety, energy conservation, ~~and~~ school security,
16 and water purposes as specified in Section 17-2.11 are invested
17 as authorized by law, the board shall determine by resolution
18 whether the interest earned on the investment of bond proceeds
19 authorized under Section 17-2.11 or the premium realized in the
20 sale of bonds, as the case may be, is to be used for the
21 purposes for which the bonds were issued or, instead, for
22 payment of the principal indebtedness and interest on those
23 bonds.

24 When bonds, other than bonds issued for fire prevention,

1 safety, energy conservation, ~~and~~ school security, and water
2 purposes as specified in Section 17-2.11 are issued by any
3 school district, and the purposes for which the bonds have been
4 issued are accomplished and paid for in full, and there remain
5 funds on hand from the proceeds of the bonds so issued, the
6 board by resolution may transfer those excess funds to the
7 operations and maintenance fund.

8 When bonds are issued by any school district for fire
9 prevention, safety, energy conservation, ~~and~~ school security,
10 and water purposes as specified in Section 17-2.11, and the
11 purposes for which the bonds have been issued are accomplished
12 and paid in full, and there remain funds on hand from the
13 proceeds of the bonds issued, the board by resolution shall use
14 those excess funds (1) for other authorized fire prevention,
15 safety, energy conservation, ~~and~~ school security, and water
16 purposes as specified in Section 17-2.11 or (2) for transfer to
17 the Bond and Interest Fund for payment of principal and
18 interest on those bonds. If any transfer is made to the Bond
19 and Interest Fund, the secretary of the school board shall
20 within 30 days notify the county clerk of the amount of that
21 transfer and direct the clerk to abate the taxes to be extended
22 for the purposes of principal and interest payments on the
23 respective bonds issued under Section 17-2.11 by an amount
24 equal to such transfer.

25 (Source: P.A. 86-970; 87-984.)

1 (105 ILCS 5/10-22.44) (from Ch. 122, par. 10-22.44)

2 Sec. 10-22.44. To transfer the interest earned from any
3 moneys of the district in the respective fund of the district
4 that is most in need of such interest income, as determined by
5 the board. This Section does not apply to any interest earned
6 which has been earmarked or restricted by the board for a
7 designated purpose. This Section does not apply to any interest
8 earned on any funds for purposes of Illinois Municipal
9 Retirement under the Pension Code, Tort Immunity under the
10 Local Governmental and Governmental Employees Tort Immunity
11 Act, Fire Prevention, Safety, Energy Conservation, ~~and~~ School
12 Security, and Water Purposes under Section 17-2.11, and Capital
13 Improvements under Section 17-2.3. Interest earned on these
14 exempted funds shall be used only for the purposes authorized
15 for the respective exempted funds from which the interest
16 earnings were derived.

17 (Source: P.A. 87-984.)

18 (105 ILCS 5/17-2.11) (from Ch. 122, par. 17-2.11)

19 Sec. 17-2.11. School board power to levy a tax or to borrow
20 money and issue bonds for fire prevention, safety, energy
21 conservation, disabled accessibility, school security, water,
22 and specified repair purposes.

23 (a) Whenever, as a result of any lawful order of any
24 agency, other than a school board, having authority to enforce
25 any school building code applicable to any facility that houses

1 students, or any law or regulation for the protection and
2 safety of the environment, pursuant to the Environmental
3 Protection Act, any school district having a population of less
4 than 500,000 inhabitants is required to alter or reconstruct
5 any school building or permanent, fixed equipment; the district
6 may, by proper resolution, levy a tax for the purpose of making
7 such alteration or reconstruction, based on a survey report by
8 an architect or engineer licensed in this State, upon all of
9 the taxable property of the district at the value as assessed
10 by the Department of Revenue and at a rate not to exceed 0.05%
11 per year for a period sufficient to finance such alteration or
12 reconstruction, upon the following conditions:

13 (1) When there are not sufficient funds available in
14 the operations and maintenance fund of the school district,
15 the school facility occupation tax fund of the district, or
16 the fire prevention and safety fund of the district, as
17 determined by the district on the basis of rules adopted by
18 the State Board of Education, to make such alteration or
19 reconstruction or to purchase and install such permanent,
20 fixed equipment so ordered or determined as necessary.
21 Appropriate school district records must be made available
22 to the State Superintendent of Education, upon request, to
23 confirm this insufficiency.

24 (2) When a certified estimate of an architect or
25 engineer licensed in this State stating the estimated
26 amount necessary to make the alteration or reconstruction

1 or to purchase and install the equipment so ordered has
2 been secured by the school district, and the estimate has
3 been approved by the regional superintendent of schools
4 having jurisdiction over the district and the State
5 Superintendent of Education. Approval must not be granted
6 for any work that has already started without the prior
7 express authorization of the State Superintendent of
8 Education. If the estimate is not approved or is denied
9 approval by the regional superintendent of schools within 3
10 months after the date on which it is submitted to him or
11 her, the school board of the district may submit the
12 estimate directly to the State Superintendent of Education
13 for approval or denial.

14 In the case of an emergency situation, where the estimated
15 cost to effectuate emergency repairs is less than the amount
16 specified in Section 10-20.21 of this Code, the school district
17 may proceed with such repairs prior to approval by the State
18 Superintendent of Education, but shall comply with the
19 provisions of subdivision (2) of this subsection (a) as soon
20 thereafter as may be as well as Section 10-20.21 of this Code.
21 If the estimated cost to effectuate emergency repairs is
22 greater than the amount specified in Section 10-20.21 of this
23 Code, then the school district shall proceed in conformity with
24 Section 10-20.21 of this Code and with rules established by the
25 State Board of Education to address such situations. The rules
26 adopted by the State Board of Education to deal with these

1 situations shall stipulate that emergency situations must be
2 expedited and given priority consideration. For purposes of
3 this paragraph, an emergency is a situation that presents an
4 imminent and continuing threat to the health and safety of
5 students or other occupants of a facility, requires complete or
6 partial evacuation of a building or part of a building, or
7 consumes one or more of the 5 emergency days built into the
8 adopted calendar of the school or schools or would otherwise be
9 expected to cause such school or schools to fall short of the
10 minimum school calendar requirements.

11 (b) Whenever any such district determines that it is
12 necessary for energy conservation purposes that any school
13 building or permanent, fixed equipment should be altered or
14 reconstructed and that such alterations or reconstruction will
15 be made with funds not necessary for the completion of approved
16 and recommended projects contained in any safety survey report
17 or amendments thereto authorized by Section 2-3.12 of this Act;
18 the district may levy a tax or issue bonds as provided in
19 subsection (a) of this Section.

20 (c) Whenever any such district determines that it is
21 necessary for disabled accessibility purposes and to comply
22 with the school building code that any school building or
23 equipment should be altered or reconstructed and that such
24 alterations or reconstruction will be made with funds not
25 necessary for the completion of approved and recommended
26 projects contained in any safety survey report or amendments

1 thereto authorized under Section 2-3.12 of this Act, the
2 district may levy a tax or issue bonds as provided in
3 subsection (a) of this Section.

4 (d) Whenever any such district determines that it is
5 necessary for school security purposes and the related
6 protection and safety of pupils and school personnel that any
7 school building or property should be altered or reconstructed
8 or that security systems and equipment (including but not
9 limited to intercom, early detection and warning, access
10 control and television monitoring systems) should be purchased
11 and installed, and that such alterations, reconstruction or
12 purchase and installation of equipment will be made with funds
13 not necessary for the completion of approved and recommended
14 projects contained in any safety survey report or amendment
15 thereto authorized by Section 2-3.12 of this Act and will deter
16 and prevent unauthorized entry or activities upon school
17 property by unknown or dangerous persons, assure early
18 detection and advance warning of any such actual or attempted
19 unauthorized entry or activities and help assure the continued
20 safety of pupils and school staff if any such unauthorized
21 entry or activity is attempted or occurs; the district may levy
22 a tax or issue bonds as provided in subsection (a) of this
23 Section.

24 (d-5) Whenever any such district determines that it is
25 necessary for the improvement of potable water quality or the
26 fire protection system water supply that any such related water

1 system be altered, reconstructed, or extended from an existing
2 semi-private or private water system to a nearby public water
3 system and that such alterations, reconstruction, or extension
4 will be made with funds not necessary for the completion of
5 approved and recommended projects contained in any safety
6 survey report or amendment thereto authorized by Section 2-3.12
7 of this Code and will improve potable water quality or the fire
8 protection system water supply, and it is determined after a
9 public hearing (which is preceded by at least one published
10 notice (i) occurring at least 7 days prior to the hearing in a
11 newspaper of general circulation within the school district and
12 (ii) setting forth the time, date, place, and general subject
13 matter of the hearing) that there is a need for improvement of
14 potable water quality or the fire protection system water
15 supply; the district may levy a tax or issue bonds as provided
16 in this Section.

17 (e) If a school district does not need funds for other fire
18 prevention and safety projects, including the completion of
19 approved and recommended projects contained in any safety
20 survey report or amendments thereto authorized by Section
21 2-3.12 of this Act, and it is determined after a public hearing
22 (which is preceded by at least one published notice (i)
23 occurring at least 7 days prior to the hearing in a newspaper
24 of general circulation within the school district and (ii)
25 setting forth the time, date, place, and general subject matter
26 of the hearing) that there is a substantial, immediate, and

1 otherwise unavoidable threat to the health, safety, or welfare
2 of pupils due to disrepair of school sidewalks, playgrounds,
3 parking lots, or school bus turnarounds and repairs must be
4 made; then the district may levy a tax or issue bonds as
5 provided in subsection (a) of this Section.

6 (f) For purposes of this Section a school district may
7 replace a school building or build additions to replace
8 portions of a building when it is determined that the
9 effectuation of the recommendations for the existing building
10 will cost more than the replacement costs. Such determination
11 shall be based on a comparison of estimated costs made by an
12 architect or engineer licensed in the State of Illinois. The
13 new building or addition shall be equivalent in area (square
14 feet) and comparable in purpose and grades served and may be on
15 the same site or another site. Such replacement may only be
16 done upon order of the regional superintendent of schools and
17 the approval of the State Superintendent of Education.

18 (g) The filing of a certified copy of the resolution
19 levying the tax when accompanied by the certificates of the
20 regional superintendent of schools and State Superintendent of
21 Education shall be the authority of the county clerk to extend
22 such tax.

23 (h) The county clerk of the county in which any school
24 district levying a tax under the authority of this Section is
25 located, in reducing raised levies, shall not consider any such
26 tax as a part of the general levy for school purposes and shall

1 not include the same in the limitation of any other tax rate
2 which may be extended.

3 Such tax shall be levied and collected in like manner as
4 all other taxes of school districts, subject to the provisions
5 contained in this Section.

6 (i) The tax rate limit specified in this Section may be
7 increased to .10% upon the approval of a proposition to effect
8 such increase by a majority of the electors voting on that
9 proposition at a regular scheduled election. Such proposition
10 may be initiated by resolution of the school board and shall be
11 certified by the secretary to the proper election authorities
12 for submission in accordance with the general election law.

13 (j) When taxes are levied by any school district for fire
14 prevention, safety, energy conservation, ~~and~~ school security,
15 and water purposes as specified in this Section, and the
16 purposes for which the taxes have been levied are accomplished
17 and paid in full, and there remain funds on hand in the Fire
18 Prevention and Safety Fund from the proceeds of the taxes
19 levied, including interest earnings thereon, the school board
20 by resolution shall use such excess and other board restricted
21 funds, excluding bond proceeds and earnings from such proceeds,
22 as follows:

23 (1) for other authorized fire prevention, safety,
24 energy conservation, ~~and~~ school security, and water
25 purposes; or

26 (2) for transfer to the Operations and Maintenance Fund

1 for the purpose of abating an equal amount of operations
2 and maintenance purposes taxes.

3 Notwithstanding subdivision (2) of this subsection (j) and
4 subsection (k) of this Section, through June 30, 2016, the
5 school board may, by proper resolution following a public
6 hearing set by the school board or the president of the school
7 board (that is preceded (i) by at least one published notice
8 over the name of the clerk or secretary of the board, occurring
9 at least 7 days and not more than 30 days prior to the hearing,
10 in a newspaper of general circulation within the school
11 district and (ii) by posted notice over the name of the clerk
12 or secretary of the board, at least 48 hours before the
13 hearing, at the principal office of the school board or at the
14 building where the hearing is to be held if a principal office
15 does not exist, with both notices setting forth the time, date,
16 place, and subject matter of the hearing), transfer surplus
17 life safety taxes and interest earnings thereon to the
18 Operations and Maintenance Fund for building repair work.

19 (k) If any transfer is made to the Operation and
20 Maintenance Fund, the secretary of the school board shall
21 within 30 days notify the county clerk of the amount of that
22 transfer and direct the clerk to abate the taxes to be extended
23 for the purposes of operations and maintenance authorized under
24 Section 17-2 of this Act by an amount equal to such transfer.

25 (l) If the proceeds from the tax levy authorized by this
26 Section are insufficient to complete the work approved under

1 this Section, the school board is authorized to sell bonds
2 without referendum under the provisions of this Section in an
3 amount that, when added to the proceeds of the tax levy
4 authorized by this Section, will allow completion of the
5 approved work.

6 (m) Any bonds issued pursuant to this Section shall bear
7 interest at a rate not to exceed the maximum rate authorized by
8 law at the time of the making of the contract, shall mature
9 within 20 years from date, and shall be signed by the president
10 of the school board and the treasurer of the school district.

11 (n) In order to authorize and issue such bonds, the school
12 board shall adopt a resolution fixing the amount of bonds, the
13 date thereof, the maturities thereof, rates of interest
14 thereof, place of payment and denomination, which shall be in
15 denominations of not less than \$100 and not more than \$5,000,
16 and provide for the levy and collection of a direct annual tax
17 upon all the taxable property in the school district sufficient
18 to pay the principal and interest on such bonds to maturity.
19 Upon the filing in the office of the county clerk of the county
20 in which the school district is located of a certified copy of
21 the resolution, it is the duty of the county clerk to extend
22 the tax therefor in addition to and in excess of all other
23 taxes heretofore or hereafter authorized to be levied by such
24 school district.

25 (o) After the time such bonds are issued as provided for by
26 this Section, if additional alterations or reconstructions are

1 required to be made because of surveys conducted by an
2 architect or engineer licensed in the State of Illinois, the
3 district may levy a tax at a rate not to exceed .05% per year
4 upon all the taxable property of the district or issue
5 additional bonds, whichever action shall be the most feasible.

6 (p) This Section is cumulative and constitutes complete
7 authority for the issuance of bonds as provided in this Section
8 notwithstanding any other statute or law to the contrary.

9 (q) With respect to instruments for the payment of money
10 issued under this Section either before, on, or after the
11 effective date of Public Act 86-004 (June 6, 1989), it is, and
12 always has been, the intention of the General Assembly (i) that
13 the Omnibus Bond Acts are, and always have been, supplementary
14 grants of power to issue instruments in accordance with the
15 Omnibus Bond Acts, regardless of any provision of this Act that
16 may appear to be or to have been more restrictive than those
17 Acts, (ii) that the provisions of this Section are not a
18 limitation on the supplementary authority granted by the
19 Omnibus Bond Acts, and (iii) that instruments issued under this
20 Section within the supplementary authority granted by the
21 Omnibus Bond Acts are not invalid because of any provision of
22 this Act that may appear to be or to have been more restrictive
23 than those Acts.

24 (r) When the purposes for which the bonds are issued have
25 been accomplished and paid for in full and there remain funds
26 on hand from the proceeds of the bond sale and interest

1 earnings therefrom, the board shall, by resolution, use such
2 excess funds in accordance with the provisions of Section
3 10-22.14 of this Act.

4 (s) Whenever any tax is levied or bonds issued for fire
5 prevention, safety, energy conservation, ~~and~~ school security,
6 and water purposes, such proceeds shall be deposited and
7 accounted for separately within the Fire Prevention and Safety
8 Fund.

9 (Source: P.A. 98-26, eff. 6-21-13.)