

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 "Department" means the Department of Commerce and Economic  
8 Opportunity.

9 "Food desert" means a census tract that:

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

11 (A) the census tract has a poverty rate of at least  
12 20%; or

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

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

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

1 (A) the census tract is a rural tract, and at least  
2 33% of the population of the tract or at least 500  
3 residents in the tract reside more than 10 miles from  
4 the nearest grocery store; or

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

9 "Grocery store" means an existing or planned retail  
10 establishment that: (1) has or will have a primary business of  
11 selling a variety of grocery products, including fresh  
12 produce; (2) derives or will derive no more than 30% of its  
13 revenue from sales of tobacco and alcohol in any given year;  
14 (3) is or will be classified as a supermarket or other grocery  
15 retailer in the 2022 North American Industry Classification  
16 System under code 445110; (4) accepts or will accept  
17 Supplemental Nutrition Assistance Program benefits and Special  
18 Supplemental Nutrition Program for Women, Infants, and  
19 Children benefits; and (5) provides or will provide for the  
20 retail sale of a substantial variety of perishable foods,  
21 including fresh or frozen dairy products, fresh produce, and  
22 fresh meats, poultry, and fish.

23 "Local governmental unit" means any county, municipality,  
24 township, special district, or unit that is designated as a  
25 unit of local government by law and exercises limited  
26 governmental powers or powers in respect to limited

1 governmental subjects. "Local governmental unit" also includes  
2 any school district or community college district.

3 "Rural tract" means a census tract that is not an urban  
4 tract.

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

9 Section 10. Grocery Initiative Study. The Department  
10 shall, subject to appropriation, study food insecurity in  
11 urban and rural food deserts. The study may include an  
12 exploration of the reasons for current market failures,  
13 potential policy solutions, geographic trends, and the need  
14 for independent grocers, and it shall identify communities at  
15 risk of becoming food deserts. The study may also include a  
16 disparity study to assess the need for aspirational goals for  
17 ownership among minority, women, and persons with a disability  
18 as defined in the Business Enterprise for Minorities, Women,  
19 and Persons with Disabilities Act. The Department may enter  
20 into contracts, grants, or other agreements to complete this  
21 study. This report shall be submitted to the General Assembly  
22 by December 31, 2024. This Section is repealed on January 1,  
23 2026.

24 Section 15. Grocery Initiative Grants and Financial

1 Support.

2 (a) The Department shall, subject to appropriation,  
3 establish the Grocery Initiative to expand access to healthy  
4 foods in food deserts in Illinois and areas at risk of becoming  
5 food deserts in Illinois by providing grants and other forms  
6 of financial assistance to independently owned for-profit  
7 grocery stores, as well as grocery stores owned and operated  
8 by local governmental units. The Department may enter into  
9 contracts, grants, or other agreements to administer these  
10 grants and other forms of financial assistance. The Department  
11 may, by rule, place limits on the size of the grocery stores  
12 that are eligible for grants and other financial assistance  
13 under this Act, including, but not limited to, limits on the  
14 annual revenue or projected revenue of the applicant, number  
15 of full-time employees, or square footage of the facilities.  
16 The Department may prioritize grant awards and loan funding to  
17 applicants based on poverty rates, income, geographic  
18 diversity, local ownership, access to grocery stores in the  
19 area surrounding proposed project locations, and other factors  
20 as determined by the Department. The Department may award  
21 grants or provide loans for any one or more of the following:

22 (1) market and site feasibility studies, promotional  
23 materials, and marketing;

24 (2) salaries and benefits for workers;

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

26 (4) purchase of ownership of a grocery store as part

1 of establishing a new independently owned grocery store;  
2 (5) capital improvements, planning, renovations, land  
3 acquisition, demolition, durable and non-durable equipment  
4 purchases; or  
5 (6) other costs as determined eligible by the  
6 Department.

7 (b) The Department may, subject to appropriation, provide  
8 grants for equipment upgrades for existing  
9 independently-owned, cooperative, and for-profit grocery  
10 stores. The Department shall use no more than 20% of total  
11 program funding for this purpose. Equipment upgrades shall be  
12 focused on providing access to equipment that is energy  
13 efficient.

14 Section 20. Technical Assistance.

15 (a) The Department shall, subject to appropriation,  
16 provide technical assistance to grantees awarded grants under  
17 the Act, and other small, independently owned grocery stores  
18 to ensure their long-term viability and business success.  
19 Technical assistance, online resources, and materials provided  
20 shall include, but shall not be limited to, business planning,  
21 marketing, financing, supply chain management, and workforce  
22 development assistance.

23 (b) The Department may enter into grants, contracts, or  
24 other agreements to provide assistance. At least one technical  
25 assistance provider shall be located in a county with a

1 population of at least 3,000,000 inhabitants, and at least one  
2 provider shall be located in a county with a population of less  
3 than 400,000 inhabitants.

4 Section 25. Rulemaking. The Department shall adopt rules  
5 to implement and administer this Act.

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

8 (20 ILCS 655/5.5) (from Ch. 67 1/2, par. 609.1)

9 Sec. 5.5. High Impact Business.

10 (a) In order to respond to unique opportunities to assist  
11 in the encouragement, development, growth, and expansion of  
12 the private sector through large scale investment and  
13 development projects, the Department is authorized to receive  
14 and approve applications for the designation of "High Impact  
15 Businesses" in Illinois, for an initial term of 20 years with  
16 an option for renewal for a term not to exceed 20 years,  
17 subject to the following conditions:

18 (1) such applications may be submitted at any time  
19 during the year;

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

23 (3) the business intends to do one or more of the

1 following:

2 (A) the business intends to make a minimum  
3 investment of \$12,000,000 which will be placed in  
4 service in qualified property and intends to create  
5 500 full-time equivalent jobs at a designated location  
6 in Illinois or intends to make a minimum investment of  
7 \$30,000,000 which will be placed in service in  
8 qualified property and intends to retain 1,500  
9 full-time retained jobs at a designated location in  
10 Illinois. The terms "placed in service" and "qualified  
11 property" have the same meanings as described in  
12 subsection (h) of Section 201 of the Illinois Income  
13 Tax Act; or

14 (B) the business intends to establish a new  
15 electric generating facility at a designated location  
16 in Illinois. "New electric generating facility", for  
17 purposes of this Section, means a newly constructed  
18 electric generation plant or a newly constructed  
19 generation capacity expansion at an existing electric  
20 generation plant, including the transmission lines and  
21 associated equipment that transfers electricity from  
22 points of supply to points of delivery, and for which  
23 such new foundation construction commenced not sooner  
24 than July 1, 2001. Such facility shall be designed to  
25 provide baseload electric generation and shall operate  
26 on a continuous basis throughout the year; and (i)

1 shall have an aggregate rated generating capacity of  
2 at least 1,000 megawatts for all new units at one site  
3 if it uses natural gas as its primary fuel and  
4 foundation construction of the facility is commenced  
5 on or before December 31, 2004, or shall have an  
6 aggregate rated generating capacity of at least 400  
7 megawatts for all new units at one site if it uses coal  
8 or gases derived from coal as its primary fuel and  
9 shall support the creation of at least 150 new  
10 Illinois coal mining jobs, or (ii) shall be funded  
11 through a federal Department of Energy grant before  
12 December 31, 2010 and shall support the creation of  
13 Illinois coal-mining jobs, or (iii) shall use coal  
14 gasification or integrated gasification-combined cycle  
15 units that generate electricity or chemicals, or both,  
16 and shall support the creation of Illinois coal-mining  
17 jobs. The term "placed in service" has the same  
18 meaning as described in subsection (h) of Section 201  
19 of the Illinois Income Tax Act; or

20 (B-5) the business intends to establish a new  
21 gasification facility at a designated location in  
22 Illinois. As used in this Section, "new gasification  
23 facility" means a newly constructed coal gasification  
24 facility that generates chemical feedstocks or  
25 transportation fuels derived from coal (which may  
26 include, but are not limited to, methane, methanol,



1           and nitrogen fertilizer), that supports the creation  
2           or retention of Illinois coal-mining jobs, and that  
3           qualifies for financial assistance from the Department  
4           before December 31, 2010. A new gasification facility  
5           does not include a pilot project located within  
6           Jefferson County or within a county adjacent to  
7           Jefferson County for synthetic natural gas from coal;  
8           or

9           (C) the business intends to establish production  
10          operations at a new coal mine, re-establish production  
11          operations at a closed coal mine, or expand production  
12          at an existing coal mine at a designated location in  
13          Illinois not sooner than July 1, 2001; provided that  
14          the production operations result in the creation of  
15          150 new Illinois coal mining jobs as described in  
16          subdivision (a)(3)(B) of this Section, and further  
17          provided that the coal extracted from such mine is  
18          utilized as the predominant source for a new electric  
19          generating facility. The term "placed in service" has  
20          the same meaning as described in subsection (h) of  
21          Section 201 of the Illinois Income Tax Act; or

22          (D) the business intends to construct new  
23          transmission facilities or upgrade existing  
24          transmission facilities at designated locations in  
25          Illinois, for which construction commenced not sooner  
26          than July 1, 2001. For the purposes of this Section,

1 "transmission facilities" means transmission lines  
2 with a voltage rating of 115 kilovolts or above,  
3 including associated equipment, that transfer  
4 electricity from points of supply to points of  
5 delivery and that transmit a majority of the  
6 electricity generated by a new electric generating  
7 facility designated as a High Impact Business in  
8 accordance with this Section. The term "placed in  
9 service" has the same meaning as described in  
10 subsection (h) of Section 201 of the Illinois Income  
11 Tax Act; or

12 (E) the business intends to establish a new wind  
13 power facility at a designated location in Illinois.  
14 For purposes of this Section, "new wind power  
15 facility" means a newly constructed electric  
16 generation facility, a newly constructed expansion of  
17 an existing electric generation facility, or the  
18 replacement of an existing electric generation  
19 facility, including the demolition and removal of an  
20 electric generation facility irrespective of whether  
21 it will be replaced, placed in service or replaced on  
22 or after July 1, 2009, that generates electricity  
23 using wind energy devices, and such facility shall be  
24 deemed to include any permanent structures associated  
25 with the electric generation facility and all  
26 associated transmission lines, substations, and other

1 equipment related to the generation of electricity  
2 from wind energy devices. For purposes of this  
3 Section, "wind energy device" means any device, with a  
4 nameplate capacity of at least 0.5 megawatts, that is  
5 used in the process of converting kinetic energy from  
6 the wind to generate electricity; or

7 (E-5) the business intends to establish a new  
8 utility-scale solar facility at a designated location  
9 in Illinois. For purposes of this Section, "new  
10 utility-scale solar power facility" means a newly  
11 constructed electric generation facility, or a newly  
12 constructed expansion of an existing electric  
13 generation facility, placed in service on or after  
14 July 1, 2021, that (i) generates electricity using  
15 photovoltaic cells and (ii) has a nameplate capacity  
16 that is greater than 5,000 kilowatts, and such  
17 facility shall be deemed to include all associated  
18 transmission lines, substations, energy storage  
19 facilities, and other equipment related to the  
20 generation and storage of electricity from  
21 photovoltaic cells; or

22 (F) the business commits to (i) make a minimum  
23 investment of \$500,000,000, which will be placed in  
24 service in a qualified property, (ii) create 125  
25 full-time equivalent jobs at a designated location in  
26 Illinois, (iii) establish a fertilizer plant at a

1 designated location in Illinois that complies with the  
2 set-back standards as described in Table 1: Initial  
3 Isolation and Protective Action Distances in the 2012  
4 Emergency Response Guidebook published by the United  
5 States Department of Transportation, (iv) pay a  
6 prevailing wage for employees at that location who are  
7 engaged in construction activities, and (v) secure an  
8 appropriate level of general liability insurance to  
9 protect against catastrophic failure of the fertilizer  
10 plant or any of its constituent systems; in addition,  
11 the business must agree to enter into a construction  
12 project labor agreement including provisions  
13 establishing wages, benefits, and other compensation  
14 for employees performing work under the project labor  
15 agreement at that location; for the purposes of this  
16 Section, "fertilizer plant" means a newly constructed  
17 or upgraded plant utilizing gas used in the production  
18 of anhydrous ammonia and downstream nitrogen  
19 fertilizer products for resale; for the purposes of  
20 this Section, "prevailing wage" means the hourly cash  
21 wages plus fringe benefits for training and  
22 apprenticeship programs approved by the U.S.  
23 Department of Labor, Bureau of Apprenticeship and  
24 Training, health and welfare, insurance, vacations and  
25 pensions paid generally, in the locality in which the  
26 work is being performed, to employees engaged in work

1 of a similar character on public works; this paragraph  
2 (F) applies only to businesses that submit an  
3 application to the Department within 60 days after  
4 July 25, 2013 (the effective date of Public Act  
5 98-109); ~~and~~

6 (G) the business is a grocery store, as that term  
7 is defined in Section 5 of the Grocery Initiative Act,  
8 and receives financial support under that Act within  
9 the 10 years before submitting its application under  
10 this Act; and

11 (4) no later than 90 days after an application is  
12 submitted, the Department shall notify the applicant of  
13 the Department's determination of the qualification of the  
14 proposed High Impact Business under this Section.

15 (b) Businesses designated as High Impact Businesses  
16 pursuant to subdivision (a)(3)(A) of this Section shall  
17 qualify for the credits and exemptions described in the  
18 following Acts: Section 9-222 and Section 9-222.1A of the  
19 Public Utilities Act, subsection (h) of Section 201 of the  
20 Illinois Income Tax Act, and Section 1d of the Retailers'  
21 Occupation Tax Act; provided that these credits and exemptions  
22 described in these Acts shall not be authorized until the  
23 minimum investments set forth in subdivision (a)(3)(A) of this  
24 Section have been placed in service in qualified properties  
25 and, in the case of the exemptions described in the Public  
26 Utilities Act and Section 1d of the Retailers' Occupation Tax

1 Act, the minimum full-time equivalent jobs or full-time  
2 retained jobs set forth in subdivision (a)(3)(A) of this  
3 Section have been created or retained. Businesses designated  
4 as High Impact Businesses under this Section shall also  
5 qualify for the exemption described in Section 51 of the  
6 Retailers' Occupation Tax Act. The credit provided in  
7 subsection (h) of Section 201 of the Illinois Income Tax Act  
8 shall be applicable to investments in qualified property as  
9 set forth in subdivision (a)(3)(A) of this Section.

10 (b-5) Businesses designated as High Impact Businesses  
11 pursuant to subdivisions (a)(3)(B), (a)(3)(B-5), (a)(3)(C),  
12 and (a)(3)(D) of this Section shall qualify for the credits  
13 and exemptions described in the following Acts: Section 51 of  
14 the Retailers' Occupation Tax Act, Section 9-222 and Section  
15 9-222.1A of the Public Utilities Act, and subsection (h) of  
16 Section 201 of the Illinois Income Tax Act; however, the  
17 credits and exemptions authorized under Section 9-222 and  
18 Section 9-222.1A of the Public Utilities Act, and subsection  
19 (h) of Section 201 of the Illinois Income Tax Act shall not be  
20 authorized until the new electric generating facility, the new  
21 gasification facility, the new transmission facility, or the  
22 new, expanded, or reopened coal mine is operational, except  
23 that a new electric generating facility whose primary fuel  
24 source is natural gas is eligible only for the exemption under  
25 Section 51 of the Retailers' Occupation Tax Act.

26 (b-6) Businesses designated as High Impact Businesses

1 pursuant to subdivision (a)(3)(E) or (a)(3)(E-5) of this  
2 Section shall qualify for the exemptions described in Section  
3 51 of the Retailers' Occupation Tax Act; any business so  
4 designated as a High Impact Business being, for purposes of  
5 this Section, a "Wind Energy Business".

6 (b-7) Beginning on January 1, 2021, businesses designated  
7 as High Impact Businesses by the Department shall qualify for  
8 the High Impact Business construction jobs credit under  
9 subsection (h-5) of Section 201 of the Illinois Income Tax Act  
10 if the business meets the criteria set forth in subsection (i)  
11 of this Section. The total aggregate amount of credits awarded  
12 under the Blue Collar Jobs Act (Article 20 of Public Act 101-9)  
13 shall not exceed \$20,000,000 in any State fiscal year.

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

20 (d) Except for businesses contemplated under subdivision  
21 (a)(3)(E) or (a)(3)(E-5) of this Section, existing Illinois  
22 businesses which apply for designation as a High Impact  
23 Business must provide the Department with the prospective plan  
24 for which 1,500 full-time retained jobs would be eliminated in  
25 the event that the business is not designated.

26 (e) Except for new wind power facilities contemplated

1 under subdivision (a) (3) (E) of this Section, new proposed  
2 facilities which apply for designation as High Impact Business  
3 must provide the Department with proof of alternative  
4 non-Illinois sites which would receive the proposed investment  
5 and job creation in the event that the business is not  
6 designated as a High Impact Business.

7 (f) Except for businesses contemplated under subdivision  
8 (a) (3) (E) of this Section, in the event that a business is  
9 designated a High Impact Business and it is later determined  
10 after reasonable notice and an opportunity for a hearing as  
11 provided under the Illinois Administrative Procedure Act, that  
12 the business would have placed in service in qualified  
13 property the investments and created or retained the requisite  
14 number of jobs without the benefits of the High Impact  
15 Business designation, the Department shall be required to  
16 immediately revoke the designation and notify the Director of  
17 the Department of Revenue who shall begin proceedings to  
18 recover all wrongfully exempted State taxes with interest. The  
19 business shall also be ineligible for all State funded  
20 Department programs for a period of 10 years.

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

24 (h) Prior to designating a business, the Department shall  
25 provide the members of the General Assembly and Commission on  
26 Government Forecasting and Accountability with a report



1 setting forth the terms and conditions of the designation and  
2 guarantees that have been received by the Department in  
3 relation to the proposed business being designated.

4 (i) High Impact Business construction jobs credit.  
5 Beginning on January 1, 2021, a High Impact Business may  
6 receive a tax credit against the tax imposed under subsections  
7 (a) and (b) of Section 201 of the Illinois Income Tax Act in an  
8 amount equal to 50% of the amount of the incremental income tax  
9 attributable to High Impact Business construction jobs credit  
10 employees employed in the course of completing a High Impact  
11 Business construction jobs project. However, the High Impact  
12 Business construction jobs credit may equal 75% of the amount  
13 of the incremental income tax attributable to High Impact  
14 Business construction jobs credit employees if the High Impact  
15 Business construction jobs credit project is located in an  
16 underserved area.

17 The Department shall certify to the Department of Revenue:  
18 (1) the identity of taxpayers that are eligible for the High  
19 Impact Business construction jobs credit; and (2) the amount  
20 of High Impact Business construction jobs credits that are  
21 claimed pursuant to subsection (h-5) of Section 201 of the  
22 Illinois Income Tax Act in each taxable year. Any business  
23 entity that receives a High Impact Business construction jobs  
24 credit shall maintain a certified payroll pursuant to  
25 subsection (j) of this Section.

26 As used in this subsection (i):

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

9 "High Impact Business construction job employee" means a  
10 laborer or worker who is employed by an Illinois contractor or  
11 subcontractor in the actual construction work on the site of a  
12 High Impact Business construction job project.

13 "High Impact Business construction jobs project" means  
14 building a structure or building or making improvements of any  
15 kind to real property, undertaken and commissioned by a  
16 business that was designated as a High Impact Business by the  
17 Department. The term "High Impact Business construction jobs  
18 project" does not include the routine operation, routine  
19 repair, or routine maintenance of existing structures,  
20 buildings, or real property.

21 "Incremental income tax" means the total amount withheld  
22 during the taxable year from the compensation of High Impact  
23 Business construction job employees.

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

26 (1) the area has a poverty rate of at least 20%

1 according to the latest American Community Survey;

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

5 (3) at least 20% of the households in the area receive  
6 assistance under the Supplemental Nutrition Assistance  
7 Program (SNAP); or

8 (4) the area has an average unemployment rate, as  
9 determined by the Illinois Department of Employment  
10 Security, that is more than 120% of the national  
11 unemployment average, as determined by the U.S. Department  
12 of Labor, for a period of at least 2 consecutive calendar  
13 years preceding the date of the application.

14 (j) Each contractor and subcontractor who is engaged in  
15 and executing a High Impact Business Construction jobs  
16 project, as defined under subsection (i) of this Section, for  
17 a business that is entitled to a credit pursuant to subsection  
18 (i) of this Section shall:

19 (1) make and keep, for a period of 5 years from the  
20 date of the last payment made on or after June 5, 2019 (the  
21 effective date of Public Act 101-9) on a contract or  
22 subcontract for a High Impact Business Construction Jobs  
23 Project, records for all laborers and other workers  
24 employed by the contractor or subcontractor on the  
25 project; the records shall include:

26 (A) the worker's name;

- 1 (B) the worker's address;
- 2 (C) the worker's telephone number, if available;
- 3 (D) the worker's social security number;
- 4 (E) the worker's classification or
- 5 classifications;
- 6 (F) the worker's gross and net wages paid in each
- 7 pay period;
- 8 (G) the worker's number of hours worked each day;
- 9 (H) the worker's starting and ending times of work
- 10 each day;
- 11 (I) the worker's hourly wage rate;
- 12 (J) the worker's hourly overtime wage rate;
- 13 (K) the worker's race and ethnicity; and
- 14 (L) the worker's gender;

15 (2) no later than the 15th day of each calendar month,

16 provide a certified payroll for the immediately preceding

17 month to the taxpayer in charge of the High Impact

18 Business construction jobs project; within 5 business days

19 after receiving the certified payroll, the taxpayer shall

20 file the certified payroll with the Department of Labor

21 and the Department of Commerce and Economic Opportunity; a

22 certified payroll must be filed for only those calendar

23 months during which construction on a High Impact Business

24 construction jobs project has occurred; the certified

25 payroll shall consist of a complete copy of the records

26 identified in paragraph (1) of this subsection (j), but

1           may exclude the starting and ending times of work each  
2           day; the certified payroll shall be accompanied by a  
3           statement signed by the contractor or subcontractor or an  
4           officer, employee, or agent of the contractor or  
5           subcontractor which avers that:

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

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

12           A general contractor is not prohibited from relying on a  
13           certified payroll of a lower-tier subcontractor, provided the  
14           general contractor does not knowingly rely upon a  
15           subcontractor's false certification.

16           Any contractor or subcontractor subject to this  
17           subsection, and any officer, employee, or agent of such  
18           contractor or subcontractor whose duty as an officer,  
19           employee, or agent it is to file a certified payroll under this  
20           subsection, who willfully fails to file such a certified  
21           payroll on or before the date such certified payroll is  
22           required by this paragraph to be filed and any person who  
23           willfully files a false certified payroll that is false as to  
24           any material fact is in violation of this Act and guilty of a  
25           Class A misdemeanor.

26           The taxpayer in charge of the project shall keep the

1 records submitted in accordance with this subsection on or  
2 after June 5, 2019 (the effective date of Public Act 101-9) for  
3 a period of 5 years from the date of the last payment for work  
4 on a contract or subcontract for the High Impact Business  
5 construction jobs project.

6 The records submitted in accordance with this subsection  
7 shall be considered public records, except an employee's  
8 address, telephone number, and social security number, and  
9 made available in accordance with the Freedom of Information  
10 Act. The Department of Labor shall share the information with  
11 the Department in order to comply with the awarding of a High  
12 Impact Business construction jobs credit. A contractor,  
13 subcontractor, or public body may retain records required  
14 under this Section in paper or electronic format.

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

23 (l) The changes made to this Section by this amendatory  
24 Act of the 102nd General Assembly, other than the changes in  
25 subsection (a), apply to high impact businesses that submit  
26 applications on or after the effective date of this amendatory

1 Act of the 102nd General Assembly.

2 (Source: P.A. 101-9, eff. 6-5-19; 102-108, eff. 1-1-22;  
3 102-558, eff. 8-20-21; 102-605, eff. 8-27-21; 102-662, eff.  
4 9-15-21; 102-673, eff. 11-30-21; 102-813, eff. 5-13-22;  
5 102-1125, eff. 2-3-23.)