



Rep. Mary Beth Canty

Filed: 4/21/2023

10300SB0850ham001

LRB103 03308 HLH 60887 a

1 AMENDMENT TO SENATE BILL 850

2 AMENDMENT NO. _____. Amend Senate Bill 850 by replacing
3 everything after the enacting clause with the following:

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

1 income that is less than or equal to 80% of the
2 statewide median household income; or

3 (C) the census tract is located within a
4 metropolitan statistical area and has a median family
5 income that is less than or equal to 80% of the greater
6 of (i) the statewide median household income or (ii)
7 the metropolitan area median family income; and

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

10 (A) the census tract is a rural tract, and at least
11 33% of the population of the tract or at least 500
12 residents in the tract reside more than 10 miles from
13 the nearest grocery store; or

14 (B) the census tract is an urban tract, and at
15 least 33% of the population of the tract or at least
16 500 residents in the tract reside more than one-half
17 mile from the nearest grocery store.

18 The Department may also designate an area that does not
19 meet the standards set forth in this definition as a food
20 desert if the designation is made in accordance with criteria
21 established by the Department by rule using data that
22 includes, but is not limited to, poverty metrics and access to
23 existing grocery stores.

24 "Grocery store" means an existing or planned retail
25 establishment that: (1) has or will have a primary business of
26 selling a variety of grocery products, including fresh

1 produce; (2) derives or will derive no more than 30% of its
2 revenue from sales of tobacco and alcohol in any given year;
3 (3) is or will be classified as a supermarket or other grocery
4 retailer in the 2022 North American Industry Classification
5 System under code 445110; (4) accepts or will accept
6 Supplemental Nutrition Assistance Program benefits and Special
7 Supplemental Nutrition Program for Women, Infants, and
8 Children benefits; and (5) provides or will provide for the
9 retail sale of a substantial variety of perishable foods,
10 including fresh or frozen dairy products, fresh produce, and
11 fresh meats, poultry, and fish.

12 "Local governmental unit" means any county, municipality,
13 township, special district, or unit that is designated as a
14 unit of local government by law and exercises limited
15 governmental powers or powers in respect to limited
16 governmental subjects. "Local governmental unit" also includes
17 any school district or community college district.

18 "Not-for-profit corporation" means an organization or
19 institution that is organized and conducted on a
20 not-for-profit basis with no personal profit inuring to anyone
21 as a result of the operation and that is organized according to
22 the General Not For Profit Corporation Act of 1986.

23 "Rural tract" means a census tract that is not an urban
24 tract.

25 "Urban tract" means a census tract having its geographic
26 centroid in an urban area, as defined by the Bureau of the

1 Census for the most recent year in which all relevant data to
2 identify food deserts is available.

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

18 Section 15. Grocery Initiative Grants and Financial
19 Support.

20 (a) The Department shall, subject to appropriation,
21 establish the Grocery Initiative to expand access to healthy
22 foods in food deserts in Illinois and areas at risk of becoming
23 food deserts in Illinois by providing grants and other forms
24 of financial assistance to independently owned for-profit

1 grocery stores, cooperative grocery stores, or not-for-profit
2 grocery stores, as well as grocery stores owned and operated
3 by local governmental units. The Department may enter into
4 contracts, grants, or other agreements to administer these
5 grants and other forms of financial assistance. The Department
6 may, by rule, place limits on the size of the grocery stores
7 that are eligible for grants and other financial assistance
8 under this Act, including, but not limited to, limits on the
9 annual revenue or projected revenue of the applicant, number
10 of full-time employees, or square footage of the facilities.
11 The Department may prioritize grant awards and loan funding to
12 applicants based on poverty rates, income, geographic
13 diversity, local ownership, access to grocery stores in the
14 area surrounding proposed project locations, and other factors
15 as determined by the Department. The Department may award
16 grants or provide loans for any one or more of the following:

17 (1) market and site feasibility studies, promotional
18 materials, and marketing;

19 (2) salaries and benefits for workers;

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

21 (4) purchase of ownership of a grocery store as part
22 of establishing a new grocery store;

23 (5) capital improvements, planning, renovations, land
24 acquisition, demolition, durable and non-durable equipment
25 purchases; or

26 (6) other costs as determined eligible by the

1 Department.

2 (b) The Department may, subject to appropriation, provide
3 grants for equipment upgrades for existing independently owned
4 for-profit grocery stores, cooperative grocery stores, or
5 not-for-profit grocery stores. The Department shall use no
6 more than 20% of total program funding for this purpose.
7 Equipment upgrades shall be focused on providing access to
8 equipment that is energy efficient.

9 Section 20. Technical Assistance.

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

18 (b) The Department may enter into grants, contracts, or
19 other agreements to provide assistance. At least one technical
20 assistance provider shall be located in a county with a
21 population of at least 3,000,000 inhabitants, and at least one
22 provider shall be located in a county with a population of less
23 than 400,000 inhabitants.

24 Section 25. Rulemaking. The Department shall adopt rules

1 to implement and administer this Act.

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

4 (20 ILCS 655/5.5) (from Ch. 67 1/2, par. 609.1)

5 Sec. 5.5. High Impact Business.

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

14 (1) such applications may be submitted at any time
15 during the year;

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

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

21 (A) the business intends to make a minimum
22 investment of \$12,000,000 which will be placed in
23 service in qualified property and intends to create
24 500 full-time equivalent jobs at a designated location

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

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

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

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

1 Jefferson County or within a county adjacent to
2 Jefferson County for synthetic natural gas from coal;
3 or

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

17 (D) the business intends to construct new
18 transmission facilities or upgrade existing
19 transmission facilities at designated locations in
20 Illinois, for which construction commenced not sooner
21 than July 1, 2001. For the purposes of this Section,
22 "transmission facilities" means transmission lines
23 with a voltage rating of 115 kilovolts or above,
24 including associated equipment, that transfer
25 electricity from points of supply to points of
26 delivery and that transmit a majority of the

1 electricity generated by a new electric generating
2 facility designated as a High Impact Business in
3 accordance with this Section. The term "placed in
4 service" has the same meaning as described in
5 subsection (h) of Section 201 of the Illinois Income
6 Tax Act; or

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

1 the wind to generate electricity; or

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

17 (F) the business commits to (i) make a minimum
18 investment of \$500,000,000, which will be placed in
19 service in a qualified property, (ii) create 125
20 full-time equivalent jobs at a designated location in
21 Illinois, (iii) establish a fertilizer plant at a
22 designated location in Illinois that complies with the
23 set-back standards as described in Table 1: Initial
24 Isolation and Protective Action Distances in the 2012
25 Emergency Response Guidebook published by the United
26 States Department of Transportation, (iv) pay a

1 prevailing wage for employees at that location who are
2 engaged in construction activities, and (v) secure an
3 appropriate level of general liability insurance to
4 protect against catastrophic failure of the fertilizer
5 plant or any of its constituent systems; in addition,
6 the business must agree to enter into a construction
7 project labor agreement including provisions
8 establishing wages, benefits, and other compensation
9 for employees performing work under the project labor
10 agreement at that location; for the purposes of this
11 Section, "fertilizer plant" means a newly constructed
12 or upgraded plant utilizing gas used in the production
13 of anhydrous ammonia and downstream nitrogen
14 fertilizer products for resale; for the purposes of
15 this Section, "prevailing wage" means the hourly cash
16 wages plus fringe benefits for training and
17 apprenticeship programs approved by the U.S.
18 Department of Labor, Bureau of Apprenticeship and
19 Training, health and welfare, insurance, vacations and
20 pensions paid generally, in the locality in which the
21 work is being performed, to employees engaged in work
22 of a similar character on public works; this paragraph
23 (F) applies only to businesses that submit an
24 application to the Department within 60 days after
25 July 25, 2013 (the effective date of Public Act
26 98-109); or ~~and~~

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

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

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

1 Retailers' Occupation Tax Act. The credit provided in
2 subsection (h) of Section 201 of the Illinois Income Tax Act
3 shall be applicable to investments in qualified property as
4 set forth in subdivision (a) (3) (A) of this Section.

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

22 (b-6) Businesses designated as High Impact Businesses
23 pursuant to subdivision (a) (3) (E) or (a) (3) (E-5) of this
24 Section shall qualify for the exemptions described in Section
25 51 of the Retailers' Occupation Tax Act; any business so
26 designated as a High Impact Business being, for purposes of

1 this Section, a "Wind Energy Business".

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

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

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

23 (e) Except for businesses ~~new wind power facilities~~
24 contemplated under subdivision (a) (3) (E) or subdivision
25 (a) (3) (G) of this Section, new proposed facilities which apply
26 for designation as High Impact Business must provide the

1 Department with proof of alternative non-Illinois sites which
2 would receive the proposed investment and job creation in the
3 event that the business is not designated as a High Impact
4 Business.

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

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

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

1 guarantees that have been received by the Department in
2 relation to the proposed business being designated.

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

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

25 As used in this subsection (i):

26 "High Impact Business construction jobs credit" means an

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

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

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

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

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

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

1 (2) 35% or more of the families with children in the
2 area are living below 130% of the poverty line, according
3 to the latest American Community Survey;

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

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

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

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

25 (A) the worker's name;

26 (B) the worker's address;

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

14 (2) no later than the 15th day of each calendar month,
15 provide a certified payroll for the immediately preceding
16 month to the taxpayer in charge of the High Impact
17 Business construction jobs project; within 5 business days
18 after receiving the certified payroll, the taxpayer shall
19 file the certified payroll with the Department of Labor
20 and the Department of Commerce and Economic Opportunity; a
21 certified payroll must be filed for only those calendar
22 months during which construction on a High Impact Business
23 construction jobs project has occurred; the certified
24 payroll shall consist of a complete copy of the records
25 identified in paragraph (1) of this subsection (j), but
26 may exclude the starting and ending times of work each

1 day; the certified payroll shall be accompanied by a
2 statement signed by the contractor or subcontractor or an
3 officer, employee, or agent of the contractor or
4 subcontractor which avers that:

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

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

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

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

25 The taxpayer in charge of the project shall keep the
26 records submitted in accordance with this subsection on or

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

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

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

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

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

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

7 (220 ILCS 5/9-222.1A)

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

22 (1) (A) it intends either (i) to make a minimum
23 eligible investment of \$12,000,000 that will be placed
24 in service in qualified property in Illinois and is

1 intended to create at least 500 full-time equivalent
2 jobs at a designated location in Illinois; or (ii) to
3 make a minimum eligible investment of \$30,000,000 that
4 will be placed in service in qualified property in
5 Illinois and is intended to retain at least 1,500
6 full-time equivalent jobs at a designated location in
7 Illinois; or

8 (B) it meets the criteria of subdivision
9 (a) (3) (B), (a) (3) (C), (a) (3) (D), ~~or~~ (a) (3) (F), or
10 (a) (3) (G) of Section 5.5 of the Illinois Enterprise
11 Zone Act;

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

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

17 The Department of Commerce and Economic Opportunity shall
18 determine the period during which the exemption from the
19 Electricity Excise Tax Law and the charges imposed under
20 Section 9-222 are in effect and shall specify the percentage
21 of the exemption from those taxes or additional charges.

22 The Department of Commerce and Economic Opportunity is
23 authorized to promulgate rules and regulations to carry out
24 the provisions of this Section, including procedures for
25 complying with the requirements specified in clauses (1) and
26 (2) of this Section and procedures for applying for the

1 exemptions authorized under this Section; to define the
2 amounts and types of eligible investments that business
3 enterprises must make in order to receive State utility tax
4 exemptions or exemptions from the additional charges imposed
5 under Section 9-222 and this Section; to approve such utility
6 tax exemptions for business enterprises whose investments are
7 not yet placed in service; and to require that business
8 enterprises granted tax exemptions or exemptions from
9 additional charges under Section 9-222 repay the exempted
10 amount if the business enterprise fails to comply with the
11 terms and conditions of the certification.

12 Upon certification of the business enterprises by the
13 Department of Commerce and Economic Opportunity, the
14 Department of Commerce and Economic Opportunity shall notify
15 the Department of Revenue of the certification. The Department
16 of Revenue shall notify the public utilities of the exemption
17 status of business enterprises from the tax or pass-on charges
18 of State utility taxes. The exemption status shall take effect
19 within 3 months after certification of the business
20 enterprise.

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