



Sen. Christopher Belt

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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 "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 is located in a metropolitan
12 area and has a median family income of less than 80% of
13 the median family income of the surrounding
14 metropolitan area; or

15 (B) the census tract is located outside of a
16 metropolitan area and either has a poverty rate of 20%

1 or more or a median family income less than 80% of the
2 statewide median family income; and

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

5 (A) is a rural tract and at least 33% of the
6 population, or at least 500 people residing in the
7 tract, reside more than 10 miles from the nearest
8 grocery store; or

9 (B) is an urban tract and at least 33% of the
10 population, or at least 500 people residing in the
11 tract, resides more than one-half mile from the
12 nearest grocery store.

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

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

7 "Rural tract" means a census tract that has a population
8 of 2,500 people or less.

9 "Urban tract" means a census tract that has a population
10 of more than 2,500 people.

11 Section 10. Grocery Initiative Study. The Department
12 shall, subject to appropriation, study food insecurity in
13 urban and rural food deserts. The study may include an
14 exploration of the reasons for current market failures,
15 potential policy solutions, geographic trends, and the need
16 for independent grocers, and it shall identify communities at
17 risk of becoming food deserts. The study may also include a
18 disparity study to assess the need for aspirational goals for
19 ownership among minority, women, and persons with a disability
20 as defined in the Business Enterprise for Minorities, Women,
21 and Persons with Disabilities Act. The Department may enter
22 into contracts, grants, or other agreements to complete this
23 study. This report shall be submitted to the General Assembly
24 by December 31, 2024. This Section is repealed on January 1,
25 2026.

1 Section 15. Grocery Initiative Grants and Financial
2 Support.

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

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

25 (2) salaries and benefits for workers;

- 1 (3) rent or a down payment to acquire a facility;
- 2 (4) purchase of ownership of a grocery store as part
3 of establishing a new independently owned grocery store;
- 4 (5) capital improvements, planning, renovations, land
5 acquisition, demolition, durable and non-durable equipment
6 purchases; or
- 7 (6) other costs as determined eligible by the
8 Department.

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

16 Section 20. Technical Assistance.

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

25 (b) The Department may enter into grants, contracts, or

1 other agreements to provide assistance. At least one technical
2 assistance provider shall be located in a county with a
3 population of at least 3,000,000 inhabitants, and at least one
4 provider shall be located in a county with a population of less
5 than 400,000 inhabitants.

6 Section 25. Rulemaking. The Department shall adopt rules
7 to implement and administer this Act.

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

10 (20 ILCS 655/5.5) (from Ch. 67 1/2, par. 609.1)

11 Sec. 5.5. High Impact Business.

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

20 (1) such applications may be submitted at any time
21 during the year;

22 (2) such business is not located, at the time of
23 designation, in an enterprise zone designated pursuant to

1 this Act;

2 (3) the business intends to do one or more of the
3 following:

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

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

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

22 (B-5) the business intends to establish a new
23 gasification facility at a designated location in
24 Illinois. As used in this Section, "new gasification
25 facility" means a newly constructed coal gasification
26 facility that generates chemical feedstocks or

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

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

24 (D) the business intends to construct new
25 transmission facilities or upgrade existing
26 transmission facilities at designated locations in

1 Illinois, for which construction commenced not sooner
2 than July 1, 2001. For the purposes of this Section,
3 "transmission facilities" means transmission lines
4 with a voltage rating of 115 kilovolts or above,
5 including associated equipment, that transfer
6 electricity from points of supply to points of
7 delivery and that transmit a majority of the
8 electricity generated by a new electric generating
9 facility designated as a High Impact Business in
10 accordance with this Section. The term "placed in
11 service" has the same meaning as described in
12 subsection (h) of Section 201 of the Illinois Income
13 Tax Act; or

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

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

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

24 (F) the business commits to (i) make a minimum
25 investment of \$500,000,000, which will be placed in
26 service in a qualified property, (ii) create 125

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

1 pensions paid generally, in the locality in which the
2 work is being performed, to employees engaged in work
3 of a similar character on public works; this paragraph
4 (F) applies only to businesses that submit an
5 application to the Department within 60 days after
6 July 25, 2013 (the effective date of Public Act
7 98-109); ~~and~~

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

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

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

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

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

1 Section 51 of the Retailers' Occupation Tax Act.

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

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

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

22 (d) Except for businesses contemplated under subdivision
23 (a)(3)(E) or (a)(3)(E-5) of this Section, existing Illinois
24 businesses which apply for designation as a High Impact
25 Business must provide the Department with the prospective plan
26 for which 1,500 full-time retained jobs would be eliminated in

1 the event that the business is not designated.

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

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

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

26 (h) Prior to designating a business, the Department shall

1 provide the members of the General Assembly and Commission on
2 Government Forecasting and Accountability with a report
3 setting forth the terms and conditions of the designation and
4 guarantees that have been received by the Department in
5 relation to the proposed business being designated.

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

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

1 subsection (j) of this Section.

2 As used in this subsection (i):

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

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

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

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

26 "Underserved area" means a geographic area that meets one

1 or more of the following conditions:

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

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

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

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

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

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

1 project; the records shall include:

2 (A) the worker's name;

3 (B) the worker's address;

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

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

6 (E) the worker's classification or
7 classifications;

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

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

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

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

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

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

16 (L) the worker's gender;

17 (2) no later than the 15th day of each calendar month,
18 provide a certified payroll for the immediately preceding
19 month to the taxpayer in charge of the High Impact
20 Business construction jobs project; within 5 business days
21 after receiving the certified payroll, the taxpayer shall
22 file the certified payroll with the Department of Labor
23 and the Department of Commerce and Economic Opportunity; a
24 certified payroll must be filed for only those calendar
25 months during which construction on a High Impact Business
26 construction jobs project has occurred; the certified

1 payroll shall consist of a complete copy of the records
2 identified in paragraph (1) of this subsection (j), but
3 may exclude the starting and ending times of work each
4 day; the certified payroll shall be accompanied by a
5 statement signed by the contractor or subcontractor or an
6 officer, employee, or agent of the contractor or
7 subcontractor which avers that:

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

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

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

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

1 Class A misdemeanor.

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

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

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

25 (l) The changes made to this Section by this amendatory
26 Act of the 102nd General Assembly, other than the changes in

1 subsection (a), apply to high impact businesses that submit
2 applications on or after the effective date of this amendatory
3 Act of the 102nd General Assembly.

4 (Source: P.A. 101-9, eff. 6-5-19; 102-108, eff. 1-1-22;
5 102-558, eff. 8-20-21; 102-605, eff. 8-27-21; 102-662, eff.
6 9-15-21; 102-673, eff. 11-30-21; 102-813, eff. 5-13-22;
7 102-1125, eff. 2-3-23.)".