



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 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

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

6 (2) meets one of the following population density and  
7 food accessibility standards:

8 (A) the census tract is a rural tract, and at least  
9 33% of the population of the tract or at least 500  
10 residents in the tract reside more than 10 miles from  
11 the nearest grocery store; or

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

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

1 retail sale of a substantial variety of perishable foods,  
2 including fresh or frozen dairy products, fresh produce, and  
3 fresh meats, poultry, and fish.

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

10 "Rural tract" means a census tract that is not an urban  
11 tract.

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

16 Section 10. Grocery Initiative Study. The Department  
17 shall, subject to appropriation, study food insecurity in  
18 urban and rural food deserts. The study may include an  
19 exploration of the reasons for current market failures,  
20 potential policy solutions, geographic trends, and the need  
21 for independent grocers, and it shall identify communities at  
22 risk of becoming food deserts. The study may also include a  
23 disparity study to assess the need for aspirational goals for  
24 ownership among minority, women, and persons with a disability  
25 as defined in the Business Enterprise for Minorities, Women,

1 and Persons with Disabilities Act. The Department may enter  
2 into contracts, grants, or other agreements to complete this  
3 study. This report shall be submitted to the General Assembly  
4 by December 31, 2024. This Section is repealed on January 1,  
5 2026.

6 Section 15. Grocery Initiative Grants and Financial  
7 Support.

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

1 as determined by the Department. The Department may award  
2 grants or provide loans for any one or more of the following:

3 (1) market and site feasibility studies, promotional  
4 materials, and marketing;

5 (2) salaries and benefits for workers;

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

7 (4) purchase of ownership of a grocery store as part  
8 of establishing a new independently owned grocery store;

9 (5) capital improvements, planning, renovations, land  
10 acquisition, demolition, durable and non-durable equipment  
11 purchases; or

12 (6) other costs as determined eligible by the  
13 Department.

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

21 Section 20. Technical Assistance.

22 (a) The Department shall, subject to appropriation,  
23 provide technical assistance to grantees awarded grants under  
24 the Act, and other small, independently owned grocery stores  
25 to ensure their long-term viability and business success.

1 Technical assistance, online resources, and materials provided  
2 shall include, but shall not be limited to, business planning,  
3 marketing, financing, supply chain management, and workforce  
4 development assistance.

5 (b) The Department may enter into grants, contracts, or  
6 other agreements to provide assistance. At least one technical  
7 assistance provider shall be located in a county with a  
8 population of at least 3,000,000 inhabitants, and at least one  
9 provider shall be located in a county with a population of less  
10 than 400,000 inhabitants.

11 Section 25. Rulemaking. The Department shall adopt rules  
12 to implement and administer this Act.

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

15 (20 ILCS 655/5.5) (from Ch. 67 1/2, par. 609.1)

16 Sec. 5.5. High Impact Business.

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

1 subject to the following conditions:

2 (1) such applications may be submitted at any time  
3 during the year;

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

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

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

21 (B) the business intends to establish a new  
22 electric generating facility at a designated location  
23 in Illinois. "New electric generating facility", for  
24 purposes of this Section, means a newly constructed  
25 electric generation plant or a newly constructed  
26 generation capacity expansion at an existing electric

1 generation plant, including the transmission lines and  
2 associated equipment that transfers electricity from  
3 points of supply to points of delivery, and for which  
4 such new foundation construction commenced not sooner  
5 than July 1, 2001. Such facility shall be designed to  
6 provide baseload electric generation and shall operate  
7 on a continuous basis throughout the year; and (i)  
8 shall have an aggregate rated generating capacity of  
9 at least 1,000 megawatts for all new units at one site  
10 if it uses natural gas as its primary fuel and  
11 foundation construction of the facility is commenced  
12 on or before December 31, 2004, or shall have an  
13 aggregate rated generating capacity of at least 400  
14 megawatts for all new units at one site if it uses coal  
15 or gases derived from coal as its primary fuel and  
16 shall support the creation of at least 150 new  
17 Illinois coal mining jobs, or (ii) shall be funded  
18 through a federal Department of Energy grant before  
19 December 31, 2010 and shall support the creation of  
20 Illinois coal-mining jobs, or (iii) shall use coal  
21 gasification or integrated gasification-combined cycle  
22 units that generate electricity or chemicals, or both,  
23 and shall support the creation of Illinois coal-mining  
24 jobs. The term "placed in service" has the same  
25 meaning as described in subsection (h) of Section 201  
26 of the Illinois Income Tax Act; or



1 (B-5) the business intends to establish a new  
2 gasification facility at a designated location in  
3 Illinois. As used in this Section, "new gasification  
4 facility" means a newly constructed coal gasification  
5 facility that generates chemical feedstocks or  
6 transportation fuels derived from coal (which may  
7 include, but are not limited to, methane, methanol,  
8 and nitrogen fertilizer), that supports the creation  
9 or retention of Illinois coal-mining jobs, and that  
10 qualifies for financial assistance from the Department  
11 before December 31, 2010. A new gasification facility  
12 does not include a pilot project located within  
13 Jefferson County or within a county adjacent to  
14 Jefferson County for synthetic natural gas from coal;  
15 or

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

1 the same meaning as described in subsection (h) of  
2 Section 201 of the Illinois Income Tax Act; or

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

19 (E) the business intends to establish a new wind  
20 power facility at a designated location in Illinois.  
21 For purposes of this Section, "new wind power  
22 facility" means a newly constructed electric  
23 generation facility, a newly constructed expansion of  
24 an existing electric generation facility, or the  
25 replacement of an existing electric generation  
26 facility, including the demolition and removal of an

1 electric generation facility irrespective of whether  
2 it will be replaced, placed in service or replaced on  
3 or after July 1, 2009, that generates electricity  
4 using wind energy devices, and such facility shall be  
5 deemed to include any permanent structures associated  
6 with the electric generation facility and all  
7 associated transmission lines, substations, and other  
8 equipment related to the generation of electricity  
9 from wind energy devices. For purposes of this  
10 Section, "wind energy device" means any device, with a  
11 nameplate capacity of at least 0.5 megawatts, that is  
12 used in the process of converting kinetic energy from  
13 the wind to generate electricity; or

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

1 generation and storage of electricity from  
2 photovoltaic cells; or

3 (F) the business commits to (i) make a minimum  
4 investment of \$500,000,000, which will be placed in  
5 service in a qualified property, (ii) create 125  
6 full-time equivalent jobs at a designated location in  
7 Illinois, (iii) establish a fertilizer plant at a  
8 designated location in Illinois that complies with the  
9 set-back standards as described in Table 1: Initial  
10 Isolation and Protective Action Distances in the 2012  
11 Emergency Response Guidebook published by the United  
12 States Department of Transportation, (iv) pay a  
13 prevailing wage for employees at that location who are  
14 engaged in construction activities, and (v) secure an  
15 appropriate level of general liability insurance to  
16 protect against catastrophic failure of the fertilizer  
17 plant or any of its constituent systems; in addition,  
18 the business must agree to enter into a construction  
19 project labor agreement including provisions  
20 establishing wages, benefits, and other compensation  
21 for employees performing work under the project labor  
22 agreement at that location; for the purposes of this  
23 Section, "fertilizer plant" means a newly constructed  
24 or upgraded plant utilizing gas used in the production  
25 of anhydrous ammonia and downstream nitrogen  
26 fertilizer products for resale; for the purposes of

1           this Section, "prevailing wage" means the hourly cash  
2           wages plus fringe benefits for training and  
3           apprenticeship programs approved by the U.S.  
4           Department of Labor, Bureau of Apprenticeship and  
5           Training, health and welfare, insurance, vacations and  
6           pensions paid generally, in the locality in which the  
7           work is being performed, to employees engaged in work  
8           of a similar character on public works; this paragraph  
9           (F) applies only to businesses that submit an  
10          application to the Department within 60 days after  
11          July 25, 2013 (the effective date of Public Act  
12          98-109); ~~and~~

13                 (G) the business is a grocery store, as that term  
14                 is defined in Section 5 of the Grocery Initiative Act,  
15                 and receives financial support under that Act within  
16                 the 10 years before submitting its application under  
17                 this Act; and

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

22           (b) Businesses designated as High Impact Businesses  
23           pursuant to subdivision (a)(3)(A) of this Section shall  
24           qualify for the credits and exemptions described in the  
25           following Acts: Section 9-222 and Section 9-222.1A of the  
26           Public Utilities Act, subsection (h) of Section 201 of the

1 Illinois Income Tax Act, and Section 1d of the Retailers'  
2 Occupation Tax Act; provided that these credits and exemptions  
3 described in these Acts shall not be authorized until the  
4 minimum investments set forth in subdivision (a) (3) (A) of this  
5 Section have been placed in service in qualified properties  
6 and, in the case of the exemptions described in the Public  
7 Utilities Act and Section 1d of the Retailers' Occupation Tax  
8 Act, the minimum full-time equivalent jobs or full-time  
9 retained jobs set forth in subdivision (a) (3) (A) of this  
10 Section have been created or retained. Businesses designated  
11 as High Impact Businesses under this Section shall also  
12 qualify for the exemption described in Section 51 of the  
13 Retailers' Occupation Tax Act. The credit provided in  
14 subsection (h) of Section 201 of the Illinois Income Tax Act  
15 shall be applicable to investments in qualified property as  
16 set forth in subdivision (a) (3) (A) of this Section.

17 (b-5) Businesses designated as High Impact Businesses  
18 pursuant to subdivisions (a) (3) (B), (a) (3) (B-5), (a) (3) (C),  
19 and (a) (3) (D) of this Section shall qualify for the credits  
20 and exemptions described in the following Acts: Section 51 of  
21 the Retailers' Occupation Tax Act, Section 9-222 and Section  
22 9-222.1A of the Public Utilities Act, and subsection (h) of  
23 Section 201 of the Illinois Income Tax Act; however, the  
24 credits and exemptions authorized under Section 9-222 and  
25 Section 9-222.1A of the Public Utilities Act, and subsection  
26 (h) of Section 201 of the Illinois Income Tax Act shall not be

1 authorized until the new electric generating facility, the new  
2 gasification facility, the new transmission facility, or the  
3 new, expanded, or reopened coal mine is operational, except  
4 that a new electric generating facility whose primary fuel  
5 source is natural gas is eligible only for the exemption under  
6 Section 51 of the Retailers' Occupation Tax Act.

7 (b-6) Businesses designated as High Impact Businesses  
8 pursuant to subdivision (a) (3) (E) or (a) (3) (E-5) of this  
9 Section shall qualify for the exemptions described in Section  
10 51 of the Retailers' Occupation Tax Act; any business so  
11 designated as a High Impact Business being, for purposes of  
12 this Section, a "Wind Energy Business".

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

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

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

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

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



1 Department programs for a period of 10 years.

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

5 (h) Prior to designating a business, the Department shall  
6 provide the members of the General Assembly and Commission on  
7 Government Forecasting and Accountability with a report  
8 setting forth the terms and conditions of the designation and  
9 guarantees that have been received by the Department in  
10 relation to the proposed business being designated.

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

24 The Department shall certify to the Department of Revenue:  
25 (1) the identity of taxpayers that are eligible for the High  
26 Impact Business construction jobs credit; and (2) the amount

1 of High Impact Business construction jobs credits that are  
2 claimed pursuant to subsection (h-5) of Section 201 of the  
3 Illinois Income Tax Act in each taxable year. Any business  
4 entity that receives a High Impact Business construction jobs  
5 credit shall maintain a certified payroll pursuant to  
6 subsection (j) of this Section.

7 As used in this subsection (i):

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

16 "High Impact Business construction job employee" means a  
17 laborer or worker who is employed by an Illinois contractor or  
18 subcontractor in the actual construction work on the site of a  
19 High Impact Business construction job project.

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

1 buildings, or real property.

2 "Incremental income tax" means the total amount withheld  
3 during the taxable year from the compensation of High Impact  
4 Business construction job employees.

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

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

9 (2) 35% or more of the families with children in the  
10 area are living below 130% of the poverty line, according  
11 to the latest American Community Survey;

12 (3) at least 20% of the households in the area receive  
13 assistance under the Supplemental Nutrition Assistance  
14 Program (SNAP); or

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

21 (j) Each contractor and subcontractor who is engaged in  
22 and executing a High Impact Business Construction jobs  
23 project, as defined under subsection (i) of this Section, for  
24 a business that is entitled to a credit pursuant to subsection  
25 (i) of this Section shall:

26 (1) make and keep, for a period of 5 years from the

1 date of the last payment made on or after June 5, 2019 (the  
2 effective date of Public Act 101-9) on a contract or  
3 subcontract for a High Impact Business Construction Jobs  
4 Project, records for all laborers and other workers  
5 employed by the contractor or subcontractor on the  
6 project; the records shall include:

7 (A) the worker's name;

8 (B) the worker's address;

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

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

11 (E) the worker's classification or  
12 classifications;

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

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

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

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

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

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

21 (L) the worker's gender;

22 (2) no later than the 15th day of each calendar month,  
23 provide a certified payroll for the immediately preceding  
24 month to the taxpayer in charge of the High Impact  
25 Business construction jobs project; within 5 business days  
26 after receiving the certified payroll, the taxpayer shall

1 file the certified payroll with the Department of Labor  
2 and the Department of Commerce and Economic Opportunity; a  
3 certified payroll must be filed for only those calendar  
4 months during which construction on a High Impact Business  
5 construction jobs project has occurred; the certified  
6 payroll shall consist of a complete copy of the records  
7 identified in paragraph (1) of this subsection (j), but  
8 may exclude the starting and ending times of work each  
9 day; the certified payroll shall be accompanied by a  
10 statement signed by the contractor or subcontractor or an  
11 officer, employee, or agent of the contractor or  
12 subcontractor which avers that:

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

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

19 A general contractor is not prohibited from relying on a  
20 certified payroll of a lower-tier subcontractor, provided the  
21 general contractor does not knowingly rely upon a  
22 subcontractor's false certification.

23 Any contractor or subcontractor subject to this  
24 subsection, and any officer, employee, or agent of such  
25 contractor or subcontractor whose duty as an officer,  
26 employee, or agent it is to file a certified payroll under this

1 subsection, who willfully fails to file such a certified  
2 payroll on or before the date such certified payroll is  
3 required by this paragraph to be filed and any person who  
4 willfully files a false certified payroll that is false as to  
5 any material fact is in violation of this Act and guilty of a  
6 Class A misdemeanor.

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

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

22 (k) Upon 7 business days' notice, each contractor and  
23 subcontractor shall make available for inspection and copying  
24 at a location within this State during reasonable hours, the  
25 records identified in this subsection (j) to the taxpayer in  
26 charge of the High Impact Business construction jobs project,

1 its officers and agents, the Director of the Department of  
2 Labor and his or her deputies and agents, and to federal,  
3 State, or local law enforcement agencies and prosecutors.

4 (1) The changes made to this Section by this amendatory  
5 Act of the 102nd General Assembly, other than the changes in  
6 subsection (a), apply to high impact businesses that submit  
7 applications on or after the effective date of this amendatory  
8 Act of the 102nd General Assembly.

9 (Source: P.A. 101-9, eff. 6-5-19; 102-108, eff. 1-1-22;  
10 102-558, eff. 8-20-21; 102-605, eff. 8-27-21; 102-662, eff.  
11 9-15-21; 102-673, eff. 11-30-21; 102-813, eff. 5-13-22;  
12 102-1125, eff. 2-3-23.)".