

SBOL1124

**96th General Assembly
State of Illinois
2008-2009**

Introduced by Anthony Holland

Introduced March 1, 2009

Synopsis as Introduced

Creates the Illinois Special Education Funds Act. This ACT increases the funding for necessary services to meet the needs of the steadily increasing number of Special Education students in the State of Illinois. This ACT is specifically designed to increase the funds required to support the specialized services prescribed by each Illinois students' Individualized Education Program (IEP) through the levying of an excise tax on certain specified items. Effective immediately.

A BILL FOR

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

3
4 Creates the Illinois Special Education Funds Act.

5
6 The Illinois Special Education Funds will provide the funding for the services required
7 by those students that are shown to require Special Education.

8
9 These funds will be raised from an increase in some state wide excise taxes and will be
10 used to benefit the growing number of students that fall into the Special Education
11 category.

12
13 These funds will be used to pay for all of but not exclusively:
14 Therapies, education, teachers, educators, instructors, and all other services that are set
15 forth in the individual student's Individualized Education Program (IEP).

16
17 Requires that the State of Illinois levy an excise tax of \$1.00 per pack on cigarettes,
18 raising the tax from \$0.98 to \$1.98.

19
20 Requires that the State of Illinois levy an excise tax of \$2.00 per gallon on the Spirits
21 Tax, raising the tax from \$4.50 to \$6.50.

22
23 Requires that the State of Illinois levy an excise tax of \$0.215 per gallon on the Beer
24 Tax, raising it from \$0.185 to \$0.40.

25
26 The funds collected from these increased taxes will be used exclusively to benefit the
27 Special Education Program in the State of Illinois.

28
29 Effective immediately.