

**Illinois Department of Revenue
Regulations**

Title 86 Part 1000 Section 700 Qualified Schools Responsibilities

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 1000
INVEST IN KIDS ACT

Section 1000.700 Qualified Schools Responsibilities

- a) *A qualified school that accepts scholarship students must do all of the following:*
- 1) *provide to an SGO, upon request, but no later than April 1, all documentation required for the student's participation, including all necessary costs and fees. A qualified school is permitted to establish the qualifications an eligible student must meet, the tuition (i.e., necessary costs and fees) an eligible student must pay, and the conditions a student must comply with to attend the school. The qualifications, tuition, and conditions for an eligible student to attend the school may be no greater or more stringent than those established and maintained for other students attending the school. The qualifications, tuition, and conditions must be applied to eligible students in a nondiscriminatory manner. For example, a school may:*
 - A) *provide a discount for tuition when more than one student in a household attends the school. An eligible student receiving a scholarship under the Act must be eligible to receive the discount;*
 - B) *require students to perform charity or volunteer work to be enrolled in the school. The school shall impose the same hour requirements on an eligible student receiving a scholarship under the Act;*
 - C) *establish a disciplinary code that students must abide by to attend the school. The school shall impose the same disciplinary code on an eligible student receiving a scholarship under the Act;*
 - D) *establish academic requirements to be enrolled at the school and to remain enrolled at the school. The school shall impose the same academic requirements on an eligible student receiving a scholarship under the Act.*
 - 2) *be academically accountable to the custodian for meeting the educational needs of the student by:*
 - A) *at a minimum, annually providing to the custodian a written explanation of the student's progress; and*

- B) *annually administering assessments required by Section 45(a) of the Act in the same manner in which they are administered at public schools pursuant to Section 2-3.64a-5 of the School Code.*
- 3) provide notice to the student's custodian on occasions when an eligible student is not complying with the qualified school's published policies, for example, attendance requirements, volunteer work requirements, or the disciplinary code.
- 4) report to the SGO, within 10 business days, the name of any student awarded a scholarship by the SGO who leaves the school during the school year.
- b) *The Board shall bill participating qualified schools for all costs associated with administering assessments required by this subsection. The participating qualified schools shall ensure that all test security and assessment administration procedures are followed and must report individual student scores to the custodians of the students. The independent research organization described in Section 45(b) of the Act shall be provided all student score data in a secure manner by the participating qualified school.*
- c) *The inability of a qualified school to meet the requirements of this Section shall constitute a basis for the ineligibility of the qualified school to participate in the scholarship program as determined by the Board. [35 ILCS 40/50]*
- d) A school that receives scholarship funds for a student from multiple SGOs shall notify the SGOs, the student's custodian and the student. Within 5 business days after receipt of the notice, the SGO shall notify the school whether the student has notified the SGO that the student has accepted a scholarship from the SGO.
 - A) If the student has accepted a scholarship from an SGO, the school shall retain the funds received from the SGO the student has notified and return the funds to the remaining SGOs within 10 business days. If the student notified multiple SGOs that the student has accepted a scholarship, the student shall be deemed to have selected the scholarship award in the greatest amount. If the scholarship awards are of equal value, the student shall be deemed to have selected the award the school received first. The school shall return the funds to the remaining SGOs within 10 business days.
 - B) If the student has not notified any of the SGOs that he or she has accepted a scholarship, the student shall, within 10 business days after receipt of the notice from the school, notify the SGOs and the school which scholarship awards he or she has selected. If the student fails to notify the SGOs and the school within 10 business days which scholarship award he or she has selected, the student shall be deemed to have selected the scholarship award in the greatest amount. If the awards are of equal value, the student shall be deemed to have selected the award from the SGO the school received funds from first, and the school shall return the funds received from the other SGO or SGOs. The school shall return the funds to the SGO or SGOs that the student has not selected within 10 business days after the date by which the student is required to notify the school and the SGOs
- e) A school that receives scholarship funds for a student from an SGO must return unused funds to the SGO for any student who leaves the school during the school year. The

school may retain funds for necessary costs and fees that were expended or were due and payable, including tuition, for the period the student attended the school. The school shall return the balance to the SGO within 10 business days after the student leaves the school.