

SB2345



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB2345

Introduced 2/15/2013, by Sen. Mike Jacobs

SYNOPSIS AS INTRODUCED:

35 ILCS 200/11-10
35 ILCS 200/11-25

Amends the Property Tax Code. In a Section concerning pollution control facilities, provides that effective date of certification as a pollution control facility shall be the later of: (i) January 1 of the year in which the facility is certified or (ii) the date of the construction or installation of the facility. Provides that the term "pollution control facility" includes, but is not limited to, ultra-low sulfur diesel equipment.

LRB098 08392 HLH 38497 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 11-10 and 11-25 as follows:

6 (35 ILCS 200/11-10)

7 Sec. 11-10. Definition of pollution control facilities.

8 "Pollution control facilities" means any system, method,
9 construction, device or appliance appurtenant thereto, or any
10 portion of any building or equipment, that is designed,
11 constructed, installed or operated for the primary purpose of:

12 (a) eliminating, preventing, or reducing air or water
13 pollution, as the terms "air pollution" and "water pollution"
14 are defined in the Environmental Protection Act; or

15 (b) treating, pretreating, modifying or disposing of any
16 potential solid, liquid or gaseous pollutant which if released
17 without treatment, pretreatment, modification or disposal
18 might be harmful, detrimental or offensive to human, plant or
19 animal life, or to property. "Pollution control facilities"
20 shall not include, however,

21 (1) any facility with the primary purpose of (i)
22 eliminating, containing, preventing or reducing
23 radioactive contaminants or energy, or (ii) treating waste

1 water produced by the nuclear generation of electric power,

2 (2) any large diameter pipes or piping systems used to
3 remove and disperse heat from water involved in the nuclear
4 generation of electric power,

5 (3) any facility operated by any person other than a
6 unit of government, whether within or outside of the
7 territorial boundaries of a unit of local government, for
8 sewage disposal or treatment, or

9 (4) land underlying a cooling pond.

10 The term "pollution control facility" includes, but is not
11 limited to, ultra-low sulfur diesel equipment.

12 (Source: P.A. 83-883; 88-455.)

13 (35 ILCS 200/11-25)

14 Sec. 11-25. Certification procedure. Application for a
15 pollution control facility certificate shall be filed with the
16 Pollution Control Board in a manner and form prescribed in
17 regulations issued by that board. The application shall contain
18 appropriate and available descriptive information concerning
19 anything claimed to be entitled in whole or in part to tax
20 treatment as a pollution control facility. If it is found that
21 the claimed facility or relevant portion thereof is a pollution
22 control facility as defined in Section 11-10, the Pollution
23 Control Board, acting through its Chairman or his or her
24 specifically authorized delegate, shall enter a finding and
25 issue a certificate to that effect. The certificate shall

1 require tax treatment as a pollution control facility, but only
2 for the portion certified if only a portion is certified. The
3 effective date of a certificate shall be the later of: (i)
4 January 1 of the year in which the facility is certified ~~the~~
5 ~~date of application for the certificate~~ or (ii) the date of the
6 construction or installation of the facility, ~~which ever is~~
7 ~~later~~.

8 (Source: P.A. 76-2451; 88-455.)