



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB4028

Introduced 3/19/2025, by Rep. Tom Weber

#### SYNOPSIS AS INTRODUCED:

New Act

Creates the Property Tax Levy Relief Act of 2026. Provides that the State Board of Elections shall cause a statewide advisory question of public policy concerning the levying of taxes on parcels of real property to be submitted to the voters at the general election to be held on November 3, 2026. Provides that the State Board of Elections shall immediately certify the question to be submitted to the voters of the entire State to each election authority in Illinois. Repeals the Act on January 1, 2027.

LRB104 12788 SPS 24092 b

1 AN ACT concerning elections.

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

4 Section 1. Short title. This Act may be cited as the  
5 Property Tax Levy Relief Act of 2026.

6 Section 5. Referendum. The State Board of Elections shall  
7 cause a statewide advisory question of public policy to be  
8 submitted to the voters at the general election to be held on  
9 November 3, 2026. The question shall appear in the following  
10 form:

11 "Shall Illinois adopt for all taxing districts a  
12 restriction that no taxing district may levy a tax on any  
13 parcel of real property that is more than 103% of the base  
14 amount unless: (i) the increase is attributable to  
15 substantial improvements to the property; (ii) the taxing  
16 district did not levy a tax against the property in the  
17 previous taxable year; or (iii) the increase is  
18 attributable to a special service area?

19 For the purpose of this advisory question, "base amount"  
20 means the tax levied by the taxing district on the subject  
21 property in the immediately preceding taxable year, except

1       that, if the property received a homestead exemption in  
2       the immediately preceding taxable year and is not eligible  
3       for that exemption in the current taxable year, then the  
4       base amount shall be the tax that would have been levied by  
5       the taxing district on the subject property in the  
6       immediately preceding taxable year if the homestead  
7       exemption had not been applied."

8       The votes on the question shall be recorded as "Yes" or  
9       "No".

10       Section 10. Certification. The State Board of Elections  
11       shall immediately certify the question set forth in Section 5  
12       to be submitted to the voters of the entire State to each  
13       election authority in Illinois.

14       Section 15. Repeal. This Act is repealed on January 1,  
15       2027.