

SB1175



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1175

Introduced 1/24/2025, by Sen. Michael W. Halpin

SYNOPSIS AS INTRODUCED:

20 ILCS 605/605-1118 new

Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Provides that the Department of Commerce and Economic Opportunity shall establish a property tax rebate program that allows licensed, not-for-profit child care centers that were obligated to pay property taxes to a unit of local government or special district in the State to apply to the Department for a rebate of those taxes. Grants the Department rulemaking authority to implement this provision. Effective immediately.

LRB104 09091 HLH 19147 b

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 Department of Commerce and Economic
5 Opportunity Law of the Civil Administrative Code of Illinois
6 is amended by adding Section 605-1118 as follows:

7 (20 ILCS 605/605-1118 new)

8 Sec. 605-1118. Child care center rebate. For State fiscal
9 years beginning on or after July 1, 2025, subject to
10 appropriation, the Department shall establish a property tax
11 rebate program. The program shall allow licensed,
12 not-for-profit child care centers that were obligated to pay
13 property taxes to a unit of local government or special
14 district in the State in the property tax collection year that
15 ends on December 31 of the immediately preceding calendar year
16 to apply to the Department for a rebate of those taxes. The
17 Department shall adopt rules for the implementation of this
18 Section.

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.