

# SB2834



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2834

Introduced 1/13/2026, by Sen. Lakesia Collins

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-250

Amends the Property Tax Code. Provides that, for tax sales occurring on or after January 1, 2027, a certificate of purchase shall not be issued sooner than 90 days after the conclusion of the tax sale.

LRB104 17905 HLH 31341 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 Property Tax Code is amended by changing  
5 Section 21-250 as follows:

6 (35 ILCS 200/21-250)

7 Sec. 21-250. Certificate of purchase. The county clerk  
8 shall make out and deliver to the purchaser of any property  
9 sold under Section 21-205, or to the county if the lien is  
10 acquired pursuant to Section 21-90 and a certificate is  
11 requested by the county or its agent, a tax certificate  
12 countersigned by the collector, describing the property sold,  
13 the date of sale, the amount of taxes, special assessments,  
14 interest and cost for which they were sold and that payment of  
15 the sale price has been made. Notwithstanding any other  
16 provision of law, for tax sales occurring on or after January  
17 1, 2027, a certificate of purchase shall not be issued sooner  
18 than 90 days after the conclusion of the tax sale. If any  
19 person becomes the purchaser of more than one property owned  
20 by one party or person, the purchaser may have the whole or one  
21 or more of them included in one certificate, but separate  
22 certificates shall be issued in all other cases. A tax  
23 certificate shall be assignable by endorsement. An assignment

1 shall vest in the assignee or his or her legal  
2 representatives, all the right and title of the original  
3 purchaser.

4 If the tax certificate is lost or destroyed, the county  
5 clerk shall issue a duplicate certificate upon written request  
6 and a sworn affidavit by the tax sale purchaser, or his or her  
7 assignee, that the tax certificate is lost or destroyed. The  
8 county clerk shall cause a notation to be made in the tax sale  
9 and judgment book that a duplicate certificate has been  
10 issued, and redemption payments shall be made only to the  
11 holder of the duplicate certificate.

12 (Source: P.A. 103-555, eff. 1-1-24.)