

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 11-155, 11-160, and 11-165 and by adding Section
6 11-161 as follows:

7 (35 ILCS 200/11-155)

8 Sec. 11-155. Assessment ~~Certification and assessment~~
9 authority. For assessment ~~tax~~ purposes, a qualifying water
10 treatment facility shall provide proof of a valid facility
11 number issued by the Illinois Environmental Protection Agency
12 and be certified as such by the Director of Natural Resources
13 ~~and shall~~ be assessed by the Department of Revenue.

14 (Source: P.A. 92-278, eff. 1-1-02.)

15 (35 ILCS 200/11-160)

16 Sec. 11-160. Approval procedure. Applications ~~Application~~
17 for approval as a qualifying water treatment facility that are
18 filed prior to January 1, 2020 shall be filed with the
19 Department of Natural Resources in the manner and form
20 prescribed by the Director of National Resources. The
21 application shall contain appropriate and available
22 descriptive information concerning anything claimed to be

1 entitled to tax treatment as defined in this Division 4. If it
2 is found that the facility meets the definition, the Director
3 of Natural Resources, or his or her duly authorized designee,
4 shall enter a finding and issue a certificate that requires tax
5 treatment as a qualifying water treatment facility. The
6 effective date of a certificate shall be on January 1 preceding
7 the date of certification or preceding the date construction or
8 installation of the facility commences, whichever is later.

9 (Source: P.A. 92-278, eff. 1-1-02.)

10 (35 ILCS 200/11-161 new)

11 Sec. 11-161. Application procedure; assessment by
12 Department of Revenue. Applications for assessment as a
13 qualifying water treatment facility that are filed on or after
14 January 1, 2020 shall be filed with the Department of Revenue
15 in the manner and form prescribed by the Department of Revenue.
16 The application shall contain appropriate documentation that
17 the applicant has been issued a valid facility number by the
18 Illinois Environmental Protection Agency and is entitled to tax
19 treatment as defined in this Division 4. The effective date of
20 an assessment shall be on January 1 preceding the date of
21 approval by the Department of Revenue or preceding the date
22 construction or installation of the facility commences,
23 whichever is later.

24 (35 ILCS 200/11-165)

1 Sec. 11-165. Judicial review; qualifying water treatment
2 facilities. Any applicant or holder aggrieved by the issuance,
3 refusal to issue, denial, revocation, modification, or
4 restriction of an assessment as a qualifying water treatment
5 facility ~~certificate~~ may appeal the finding and order of the
6 Department of Revenue (if on or after January 1, 2020) or the
7 Department of Natural Resources (if before January 1, 2020)
8 under the Administrative Review Law.
9 (Source: P.A. 92-278, eff. 1-1-02.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.