



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB1223

Introduced 1/31/2023, by Rep. Anthony DeLuca

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-184.25 new

55 ILCS 5/5-1111.5 new

65 ILCS 5/11-39-5 new

805 ILCS 5/15.10

from Ch. 32, par. 15.10

805 ILCS 180/50-10

Amends the Property Tax Code. Provides that any taxing district shall abate its taxes on property that (i) contains a grocery store or supermarket that is owned by a minority person, a woman, or a person with a disability and offers fresh produce for sale at retail but does not sell alcohol; (ii) is located in an area that qualified as a food desert in the taxable year immediately preceding the taxable year in which the grocery store or supermarket first conducted business at that location; and (iii) as a result of the presence of that grocery store, the area no longer qualifies as a food desert. Defines terms "food desert", "grocery store", "minority person", "woman", and "person with a disability". Amends the Counties Code and the Illinois Municipal Code. Provides that counties and municipalities shall waive all fees associated with building permits issued for property that has been granted an abatement under those provisions. Amends the Business Corporation Act of 1983 and the Limited Liability Company Act to waive fees for filing an annual report.

LRB103 00055 SPS 45055 b

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 adding
5 Section 18-184.25 as follows:

6 (35 ILCS 200/18-184.25 new)

7 Sec. 18-184.25. Grocery store abatement.

8 (a) Each taxing district shall order the county clerk to
9 abate its taxes on property that has been granted a
10 certificate of eligibility for an abatement under this Section
11 by the Department of Commerce and Economic Opportunity. The
12 Department of Commerce and Economic Opportunity shall issue a
13 certificate of eligibility for an abatement under this Section
14 if the property meets all of the following criteria: (i) the
15 property contains a grocery store; (ii) the property is
16 located in an area that qualified as a food desert in the
17 taxable year immediately preceding the taxable year in which
18 the grocery store first conducted business at that location;
19 and (iii) as a result of the presence of that grocery store,
20 the area no longer qualifies as a food desert. Property
21 containing a grocery store may be granted a certificate of
22 eligibility for an abatement under this Section for a period
23 of 10 taxable years after the property is certified as

1 eligible property or until the first taxable year in which the
2 property is no longer used in a manner that would qualify it
3 for an abatement under this Section, whichever occurs first.
4 The owner of property that is eligible for an abatement under
5 this Section shall apply each year to the Department of
6 Commerce and Economic Opportunity for certification as a
7 business that is eligible for an abatement under this Section.
8 Application shall be made in the form and manner prescribed by
9 the Department of Commerce and Economic Opportunity by rule.

10 (b) Notwithstanding the provisions of subsection (a),
11 property containing a grocery store is also eligible for an
12 abatement under this Section if: (i) there is one, but not more
13 than one, other grocery store located in the same geographic
14 area as the applicant's property that causes the area not to
15 qualify as a food desert at the time of the first application
16 for an abatement under this Section with respect to the
17 applicant's property; and (ii) either the applicant's grocery
18 store or the other grocery store is owned by a minority person,
19 a woman, or a person with a disability.

20 (c) For the purposes of this Section:

21 "Food desert" means a census tract in the State in
22 which: (i) (A) 20% or more of the households are at or
23 below the federal poverty level, as reported by the United
24 States Department of Health and Human Services; or (B) the
25 median family income is at or below 80% of the area median
26 family income, as reported in the most recent the American

1 Community Survey (ACS) published by the U.S. Census Bureau
2 and released prior to the date of the property's initial
3 application under this Section; and (ii) at least 33% of
4 the census tract's population lives more than one mile
5 from a grocery store in the case of a census tract located
6 in a Metropolitan Statistical Area or more than 10 miles
7 from a grocery store in the case of a census tract located
8 outside of a Metropolitan Statistical Area.

9 "Grocery store" means a business that is authorized by
10 the Department of Human Services to participate in the
11 Women, Infants and Children Nutrition program and is
12 primarily engaged in retailing a general line of food,
13 such as canned and frozen foods; fresh fruits and
14 vegetables; and fresh and prepared meats, fish, and
15 poultry.

16 "Minority person", "woman", and "person with a
17 disability" have the meanings given to those terms in
18 Section 2 of the Business Enterprise for Minorities,
19 Women, and Persons with Disabilities Act.

20 Section 10. The Counties Code is amended by adding Section
21 5-1111.5 as follows:

22 (55 ILCS 5/5-1111.5 new)

23 Sec. 5-1111.5. Building permit fee waiver. The county
24 board shall waive all fees associated with building permits

1 issued for the initial construction of a grocery store if the
2 applicant files with its application for a building permit a
3 sworn affidavit that, upon completion of the construction, the
4 property will qualify for an abatement under Section 18-184.20
5 of the Property Tax Code.

6 Section 15. The Illinois Municipal Code is amended by
7 adding Section 11-39-5 as follows:

8 (65 ILCS 5/11-39-5 new)

9 Sec. 11-39-5. Building permit fee waiver. The corporate
10 authorities of a municipality shall waive all fees associated
11 with building permits issued for the initial construction of a
12 grocery store if the applicant files with its application for
13 a building permit a sworn affidavit that, upon completion of
14 the construction, the property will qualify for an abatement
15 under Section 18-184.20 of the Property Tax Code.

16 Section 20. The Business Corporation Act of 1983 is
17 amended by changing Section 15.10 as follows:

18 (805 ILCS 5/15.10) (from Ch. 32, par. 15.10)

19 Sec. 15.10. Fees for filing documents. The Secretary of
20 State shall charge and collect for:

21 (a) Filing articles of incorporation, \$150.

22 (b) Filing articles of amendment, \$50, unless the

1 amendment is a restatement of the articles of
2 incorporation, in which case the fee shall be \$150.

3 (c) Filing articles of merger or consolidation, \$100,
4 but if the merger or consolidation involves more than 2
5 corporations, \$50 for each additional corporation.

6 (d) Filing articles of share exchange, \$100.

7 (e) Filing articles of dissolution, \$5.

8 (f) Filing application to reserve a corporate name,
9 \$25.

10 (g) Filing a notice of transfer of a reserved
11 corporate name, \$25.

12 (h) Filing statement of change of address of
13 registered office or change of registered agent, or both,
14 \$25.

15 (i) Filing statement of the establishment of a series
16 of shares, \$25.

17 (j) Filing an application of a foreign corporation for
18 authority to transact business in this State, \$150.

19 (k) Filing an application of a foreign corporation for
20 amended authority to transact business in this State, \$25.

21 (l) Filing a copy of amendment to the articles of
22 incorporation of a foreign corporation holding authority
23 to transact business in this State, \$50, unless the
24 amendment is a restatement of the articles of
25 incorporation, in which case the fee shall be \$150.

26 (m) Filing a copy of articles of merger of a foreign

1 corporation holding a certificate of authority to transact
2 business in this State, \$100, but if the merger involves
3 more than 2 corporations, \$50 for each additional
4 corporation.

5 (n) Filing an application for withdrawal and final
6 report or a copy of articles of dissolution of a foreign
7 corporation, \$25.

8 (o) Filing an annual report, interim annual report, or
9 final transition annual report of a domestic or foreign
10 corporation, \$75. No fee shall be imposed under this
11 paragraph (o) for a domestic or foreign corporation that
12 operates a grocery store that has been granted an
13 abatement under Section 18-184.20 of the Property Tax
14 Code.

15 (p) Filing an application for reinstatement of a
16 domestic or a foreign corporation, \$200.

17 (q) Filing an application for use of an assumed
18 corporate name, \$150 for each year or part thereof ending
19 in 0 or 5, \$120 for each year or part thereof ending in 1
20 or 6, \$90 for each year or part thereof ending in 2 or 7,
21 \$60 for each year or part thereof ending in 3 or 8, \$30 for
22 each year or part thereof ending in 4 or 9, between the
23 date of filing the application and the date of the renewal
24 of the assumed corporate name; and a renewal fee for each
25 assumed corporate name, \$150.

26 (r) To change an assumed corporate name for the period

1 remaining until the renewal date of the original assumed
2 name, \$25.

3 (s) Filing an application for cancellation of an
4 assumed corporate name, \$5.

5 (t) Filing an application to register the corporate
6 name of a foreign corporation, \$50; and an annual renewal
7 fee for the registered name, \$50.

8 (u) Filing an application for cancellation of a
9 registered name of a foreign corporation, \$25.

10 (v) Filing a statement of correction, \$50.

11 (w) Filing a petition for refund or adjustment, \$5.

12 (x) Filing a statement of election of an extended
13 filing month, \$25.

14 (y) Filing a report of interim changes, \$50.

15 (z) Filing any other statement or report, \$5.

16 (Source: P.A. 102-282, eff. 1-1-22.)

17 Section 25. The Limited Liability Company Act is amended
18 by changing Section 50-10 as follows:

19 (805 ILCS 180/50-10)

20 Sec. 50-10. Fees.

21 (a) The Secretary of State shall charge and collect in
22 accordance with the provisions of this Act and rules
23 promulgated under its authority all of the following:

24 (1) Fees for filing documents.

1 (2) Miscellaneous charges.

2 (3) Fees for copies of any documents.

3 (b) The Secretary of State shall charge and collect for
4 all of the following:

5 (1) Filing articles of organization (domestic),
6 application for admission (foreign), and restated articles
7 of organization (domestic), \$150. Notwithstanding the
8 foregoing, the fee for filing articles of organization
9 (domestic), application for admission (foreign), and
10 restated articles of organization (domestic) in connection
11 with a limited liability company with a series or the
12 ability to establish a series pursuant to Section 37-40 of
13 this Act is \$400.

14 (2) Filing amendments (domestic or foreign), \$50.

15 (3) Filing a statement of termination or application
16 for withdrawal, \$5.

17 (4) Filing an application to reserve a name, \$25.

18 (5) Filing a notice of cancellation of a reserved
19 name, \$5.

20 (6) Filing a notice of a transfer of a reserved name,
21 \$25.

22 (7) Registration of a name, \$50.

23 (8) Renewal of registration of a name, \$50.

24 (9) Filing an application for use of an assumed name
25 under Section 1-20 of this Act, \$150 for each year or part
26 thereof ending in 0 or 5, \$120 for each year or part

1 thereof ending in 1 or 6, \$90 for each year or part thereof
2 ending in 2 or 7, \$60 for each year or part thereof ending
3 in 3 or 8, \$30 for each year or part thereof ending in 4 or
4 9, and a renewal for each assumed name, \$150.

5 (9.5) Filing an application for change of an assumed
6 name, \$25.

7 (10) Filing an application for cancellation of an
8 assumed name, \$5.

9 (11) Filing an annual report of a limited liability
10 company or foreign limited liability company, \$75, if
11 filed as required by this Act, plus a penalty if
12 delinquent. Notwithstanding the foregoing, the fee for
13 filing an annual report of a limited liability company or
14 foreign limited liability company is \$75 plus \$50 for each
15 series for which a certificate of designation has been
16 filed pursuant to Section 37-40 of this Act and is in
17 effect on the last day of the third month preceding the
18 company's anniversary month, plus a penalty if delinquent.
19 No fee shall be be imposed under this paragraph (11) for a
20 limited liability company that operates a grocery store
21 that has been granted an abatement under Section 18-184.20
22 of the Property Tax Code.

23 (12) Filing an application for reinstatement of a
24 limited liability company or foreign limited liability
25 company, \$200.

26 (13) Filing articles of merger, \$100 plus \$50 for each

1 party to the merger in excess of the first 2 parties.

2 (14) (Blank).

3 (15) Filing a statement of change of address of
4 registered office or change of registered agent, or both,
5 or filing a statement of correction, \$25.

6 (16) Filing a petition for refund, \$5.

7 (17) Filing a certificate of designation of a limited
8 liability company with a series pursuant to Section 37-40
9 of this Act, \$50.

10 (18) (Blank).

11 (19) Filing, amending, or cancelling a statement of
12 authority, \$50.

13 (20) Filing, amending, or cancelling a statement of
14 denial, \$10.

15 (21) Filing any other document, \$5.

16 (22) For furnishing a copy or certified copy of any
17 document, instrument, or paper relating to a limited
18 liability company or foreign limited liability company, or
19 for a certificate, \$25.

20 (c) (Blank).

21 (Source: P.A. 101-81, eff. 7-12-19; 101-578, eff. 8-26-19;
22 102-49, eff. 1-1-22.)