

SB2997



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2997

Introduced 2/2/2024, by Sen. Donald P. DeWitte

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-16

Amends the Property Tax Code. Provides that provisions concerning delinquencies by lessees of property owned by a taxing district apply in all counties with a population of fewer than 3,000,000 inhabitants (currently, counties with more than 800,000 but less than 1,000,000 inhabitants). Provides that those provisions apply if the taxes remain unpaid 60 days after the final (currently, second) installment due date. Effective immediately.

LRB103 37841 HLH 67971 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 21-16 as follows:

6 (35 ILCS 200/21-16)

7 Sec. 21-16. Property owned by a taxing district;
8 delinquency. Notwithstanding any other provision of law, in a
9 county with ~~more than 800,000 inhabitants but~~ fewer than
10 3,000,000 ~~1,000,000~~ inhabitants, if a lessee is liable for the
11 payment of property taxes extended against property that is
12 owned by a taxing district, and those taxes remain unpaid in
13 whole or in part 60 days after the final ~~second~~ installment due
14 date, then the county treasurer shall promptly notify the
15 taxing district that owns the property of the delinquency in
16 writing. The taxing district shall promptly notify the county
17 supervisor of assessments upon the execution of a new lease or
18 the termination of a lease for property owned by the taxing
19 district. The State's Attorney of the county in which the
20 property is located may bring an action against the lessee in
21 the circuit court in the name of the People of the State of
22 Illinois, and, upon proof of liability, the court shall enter
23 judgment against the lessee in a sum equal to the full amount

1 of delinquent taxes, interest, penalties, and costs. This
2 judgment shall be enforceable against the lessee, or any other
3 parties provided by applicable law, in any manner permitted by
4 law for the collection of a debt or judgment. The proceeds of
5 any judgment under this Section shall be distributed to the
6 taxing districts as otherwise provided in this Code.

7 (Source: P.A. 101-198, eff. 1-1-20.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.