

1 AN ACT concerning taxes.

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 20-210 as follows:

6 (35 ILCS 200/20-210)

7 Sec. 20-210. Taxes payable in installments; payment  
8 under specification. Except as otherwise provided in Section  
9 21-30, current taxes shall be payable in 2 equal  
10 installments. The collector, when requested by the party  
11 paying the taxes, shall receive and receipt for the taxes in  
12 installments. The collector ~~may shall~~ receive taxes on part  
13 of any property charged with taxes when a particular  
14 specification of the part is furnished. If the tax on the  
15 remainder of the property remains unpaid, the collector shall  
16 enter that specification in his or her return, so that the  
17 part on which the tax remains unpaid may be clearly known.  
18 The tax may be paid on an undivided share of property. In  
19 that case, the collector shall designate on his or her record  
20 upon whose undivided share the tax has been paid.

21 (Source: P.A. 87-17; 88-455.)

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.