



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**  
**SB2438**

Introduced 2/3/2004, by Denny Jacobs

**SYNOPSIS AS INTRODUCED:**

30 ILCS 105/5.625 new  
35 ILCS 200/21-246 new

Amends the Property Tax Code. Provides that the county collector in each county shall assess to the purchaser of property for delinquent taxes an education fee of \$2 per parcel. Provides that 50% of the fees collected shall be deposited into the County Officials Education Fund, a special fund hereby created in the State treasury, and shall be used, subject to appropriation, by the University of Illinois for the purpose of providing continuing educational programs for county officials. Provides that 50% of the fees collected shall be retained by the county treasurer for deposit into a special fund which shall be used solely for the administration of the county's tax sale program. Amends the State Finance Act to create the Fund. Effective immediately.

LRB093 17796 SJM 46325 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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 State Finance Act is amended by adding  
5 Section 5.625 as follows:

6 (30 ILCS 105/5.625 new)

7 Sec. 5.625. The County Officials Education Fund.

8 Section 10. The Property Tax Code is amended by adding  
9 Section 21-246 as follows:

10 (35 ILCS 200/21-246 new)

11 Sec. 21-246. Education fee. The county collector in each  
12 county shall assess to the purchaser of property for delinquent  
13 taxes an education fee of \$2 per parcel. The fee shall be paid  
14 at the time of purchase and shall be collected in the same  
15 manner as other fees and costs.

16 The fees shall be deposited as follows:

17 (1) 50% of all fees collected under this Section shall  
18 be deposited into the County Officials Education Fund.  
19 Moneys in the Fund, subject to appropriation, shall be used  
20 by the University of Illinois for the purpose of providing  
21 continuing educational programs for county officials.

22 (2) 50% of all fees collected under this Section shall  
23 be retained by the county treasurer for deposit into a  
24 special fund which shall be used solely for the  
25 administration of the county's tax sale program.

26 Section 99. Effective date. This Act takes effect upon  
27 becoming law.