



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB4808

Introduced 1/12/2010, by Rep. Dave Winters

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-27 new

Amends the Property Tax Code. Provides that, if property is annexed or disconnected from any taxing district at any time during the taxable year, the taxpayer may apply to the taxing district for a refund of the amount of property taxes (i) paid by the taxpayer, (ii) distributed to the taxing district, and (iii) attributable to the annexed or disconnected property for the portion of the taxable year during which the property was not included in the taxing district. Provides that the taxing district shall refund those amounts to the taxpayer within 60 days after the application is received. Preempts home rule powers. Effective immediately.

LRB096 16195 HLH 31450 b

FISCAL NOTE ACT  
MAY APPLY

HOME RULE NOTE  
ACT MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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 20-27 as follows:

6 (35 ILCS 200/20-27 new)

7 Sec. 20-27. Reimbursement of tax proceeds for annexed or  
8 disconnected property. Notwithstanding any other provision of  
9 law, beginning in taxable year 2010, if property is annexed or  
10 disconnected from a taxing district at any time during the  
11 taxable year, any taxpayer who is liable for paying property  
12 taxes on the property during the taxable year may apply to the  
13 taxing district for a refund of the amount of property taxes  
14 (i) paid by the taxpayer, (ii) distributed to the taxing  
15 district, and (iii) attributable to the annexed or disconnected  
16 property for the portion of the taxable year during which the  
17 property was not included in the taxing district. The taxing  
18 district shall refund those amounts to the taxpayer within 60  
19 days after the application is received.

20 A home rule unit may not regulate the collection or  
21 distribution of tax proceeds in a manner inconsistent with this  
22 Section. This subsection is a limitation under subsection (i)  
23 of Section 6 of Article VII of the Illinois Constitution on the

1 concurrent exercise by home rule units of powers and functions  
2 exercised by the State.

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.