

97TH GENERAL ASSEMBLY State of Illinois 2011 and 2012 HB3297

Introduced 2/24/2011, by Rep. Donald L. Moffitt

SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-245 35 ILCS 516/180

Amends the Property Tax Code and the Mobile Home Local Services Tax Enforcement Act. Provides that a county board shall make expenditures from the Tax Sale Automation Fund to defray the cost of attending conferences and training sessions directly related to the automation of property or mobile home tax collections and delinquent tax sale records. Effective immediately.

LRB097 09004 PJG 49138 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

- Section 5. The Property Tax Code is amended by changing Section 21-245 as follows:
- 6 (35 ILCS 200/21-245)

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- Sec. 21-245. Automation fee. The county collector in all counties may assess to the purchaser of property for delinquent taxes an automation fee of not more than \$10 per parcel. In counties with less than 3,000,000 inhabitants:
 - (a) The fee shall be paid at the time of the purchase if the record keeping system used for processing the delinquent property tax sales is automated or has been approved for automation by the county board. The fee shall be collected in the same manner as other fees or costs.
- 16 (b) Fees collected under this Section shall be retained by 17 the county treasurer in a fund designated as the Tax Sale Automation Fund. The fund shall be audited by the county 18 19 auditor. The county board, with the approval of the county 20 treasurer, shall make expenditures from the fund (1) to pay any 21 costs related to the automation of property tax collections and 22 delinquent property tax sales, including the cost of hardware, software, research and development, and personnel, and (2) to 23

- defray the cost of providing electronic access to property tax
- 2 collection records and delinquent tax sale records, and (3) to
- 3 <u>defray the cost of attending conferences and training sessions</u>
- 4 directly related to the automation of property tax collections
- 5 and delinquent tax sale records.
- 6 (Source: P.A. 93-415, eff. 8-5-03.)
- 7 Section 10. The Mobile Home Local Services Tax Enforcement
- 8 Act is amended by changing Section 180 as follows:
- 9 (35 ILCS 516/180)
- 10 Sec. 180. Automation fee. The county collector may assess
- 11 to the purchaser of a mobile home for delinquent taxes an
- 12 automation fee of not more than \$10 per mobile home. In
- counties with less than 3,000,000 inhabitants:
- 14 (a) The fee shall be paid at the time of the purchase if
- 15 the record keeping system used for processing the delinquent
- 16 mobile home tax sales is automated or has been approved for
- 17 automation by the county board. The fee shall be collected in
- the same manner as other fees or costs.
- 19 (b) Fees collected under this Section shall be retained by
- 20 the county treasurer in a fund designated as the Tax Sale
- 21 Automation Fund. The fund shall be audited by the county
- 22 auditor. The county board shall make expenditures from the fund
- 23 to pay any costs related to the automation of mobile home tax
- 24 collections and delinquent mobile home tax sales, including the

- 1 cost of hardware, software, research and development, and
- 2 personnel, and attendance at conferences and training sessions
- 3 directly related to the automation of mobile home tax
- 4 collections and delinquent mobile home tax sales.
- 5 (Source: P.A. 92-807, eff. 1-1-03.)
- 6 Section 99. Effective date. This Act takes effect upon
- 7 becoming law.