

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 Sections 11-155, 11-160, and 11-165 and by adding Section 11-161 as follows:

(35 ILCS 200/11-155)

Sec. 11-155. Assessment ~~Certification and assessment~~ authority. For assessment ~~tax~~ purposes, a qualifying water treatment facility shall provide proof of a valid facility number issued by the Illinois Environmental Protection Agency ~~and be certified as such by the Director of Natural Resources~~ ~~and shall~~ be assessed by the Department of Revenue.

(Source: P.A. 92-278, eff. 1-1-02.)

(35 ILCS 200/11-160)

Sec. 11-160. Approval procedure. Applications ~~Application~~ for approval as a qualifying water treatment facility that are filed prior to January 1, 2020 shall be filed with the Department of Natural Resources in the manner and form prescribed by the Director of National Resources. The application shall contain appropriate and available descriptive information concerning anything claimed to be

entitled to tax treatment as defined in this Division 4. If it is found that the facility meets the definition, the Director of Natural Resources, or his or her duly authorized designee, shall enter a finding and issue a certificate that requires tax treatment as a qualifying water treatment facility. The effective date of a certificate shall be on January 1 preceding the date of certification or preceding the date construction or installation of the facility commences, whichever is later.

(Source: P.A. 92-278, eff. 1-1-02.)

(35 ILCS 200/11-161 new)

Sec. 11-161. Application procedure; assessment by Department of Revenue. Applications for assessment as a qualifying water treatment facility that are filed on or after January 1, 2020 shall be filed with the Department of Revenue in the manner and form prescribed by the Department of Revenue. The application shall contain appropriate documentation that the applicant has been issued a valid facility number by the Illinois Environmental Protection Agency and is entitled to tax treatment as defined in this Division 4. The effective date of an assessment shall be on January 1 preceding the date of approval by the Department of Revenue or preceding the date construction or installation of the facility commences, whichever is later.

(35 ILCS 200/11-165)

Sec. 11-165. Judicial review; qualifying water treatment facilities. Any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification, or restriction of an assessment as a qualifying water treatment facility ~~certificate~~ may appeal the finding and order of the Department of Revenue (if on or after January 1, 2020) or the Department of Natural Resources (if before January 1, 2020) under the Administrative Review Law.

(Source: P.A. 92-278, eff. 1-1-02.)

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