



Sen. Mike Jacobs

Filed: 5/9/2012

09700HB4110sam001

LRB097 17764 HLH 69371 a

1 AMENDMENT TO HOUSE BILL 4110

2 AMENDMENT NO. _____. Amend House Bill 4110 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-195 and 15-160 as follows:

6 (35 ILCS 200/9-195)

7 Sec. 9-195. Leasing of exempt property.

8 (a) Except as provided in Sections 15-35, 15-55, 15-60,
9 15-100, 15-103, 15-160, and 15-185, when property which is
10 exempt from taxation is leased to another whose property is not
11 exempt, and the leasing of which does not make the property
12 taxable, the leasehold estate and the appurtenances shall be
13 listed as the property of the lessee thereof, or his or her
14 assignee. Taxes on that property shall be collected in the same
15 manner as on property that is not exempt, and the lessee shall
16 be liable for those taxes. However, no tax lien shall attach to

1 the exempt real estate. The changes made by this amendatory Act
2 of 1997 and by this amendatory Act of the 91st General Assembly
3 are declaratory of existing law and shall not be construed as a
4 new enactment. The changes made by Public Acts 88-221 and
5 88-420 that are incorporated into this Section by this
6 amendatory Act of 1993 are declarative of existing law and are
7 not a new enactment.

8 (b) The provisions of this Section regarding taxation of
9 leasehold interests in exempt property do not apply to any
10 leasehold interest created pursuant to any transaction
11 described in subsection (e) of Section 15-35, subsection (c-5)
12 of Section 15-60, subsection (b) of Section 15-100, Section
13 15-103, Section 15-160, or Section 15-185.

14 (Source: P.A. 92-844, eff. 8-23-02; 92-846, eff. 8-23-02;
15 93-19, eff. 6-20-03.)

16 (35 ILCS 200/15-160)

17 Sec. 15-160. Airport authorities and airports. All
18 property belonging to any Airport Authority and used for
19 Airport Authority purposes or leased to another entity, which
20 property use would be exempt from taxation under this Code if
21 it were owned by the lessee entity, is exempt. However, the
22 provision added by Public Act 86-219 shall not apply to any
23 property of any Airport Authority located in a county with more
24 than 3,000,000 inhabitants. Property acquired for airport
25 purposes by an Authority shall remain subject to any tax

1 previously levied to pay bonds issued and outstanding on the
2 date of acquisition.

3 Also exempt is any airport or restricted land area or other
4 air navigation facility owned, controlled, operated or leased
5 by another state or a political subdivision of another state
6 under the provisions of Sections 25.01 to 25.04, both
7 inclusive, of the "Illinois Aeronautics Act". However if at the
8 time of the acquisition of property to be used for public
9 airport purposes the city, village, township or school
10 district, in which said property is located is indebted for any
11 amount for payment of which it provided for the collection of
12 taxes, the property acquired for public airport purposes shall
13 be subject to taxation for the payment of said indebtedness in
14 the same proportion as said property bore to the taxable
15 property in said city, village, township or school district
16 immediately before the acquisition thereof, according to the
17 last assessment for taxation.

18 If airport property of the Lansing Municipal Airport or the
19 Metropolitan Airport Authority of Rock Island County is leased
20 to another entity, then the airport property, the leasehold
21 interests, and any improvements thereon are exempt.

22 (Source: Laws 1963, p. 1725; P.A. 86-219; 88-455.)

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