

HB3305



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3305

Introduced 2/18/2025, by Rep. Harry Benton

SYNOPSIS AS INTRODUCED:

35 ILCS 200/Art. 10 Div. 22 heading new
35 ILCS 200/10-900 new

Amends the Property Tax Code. Provides that dark stores shall be assessed as active properties. Defines "dark store". Effective immediately.

LRB104 12179 HLH 22281 b

A BILL FOR

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 Division 22 to Article 10 as follows:

6 (35 ILCS 200/Art. 10 Div. 22 heading new)

7 Division 22. Dark stores

8 (35 ILCS 200/10-900 new)

9 Sec. 10-900. Dark stores; assessment. Notwithstanding any
10 other provision of law, beginning in taxable year 2026, dark
11 stores shall be assessed as active properties. As used in this
12 Section "dark store" means a retail space that is solely used
13 to fulfill online orders or a vacant retail space.

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