



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5444

Introduced 2/13/2026, by Rep. Regan Deering

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-600
35 ILCS 200/10-720

Amends the Property Tax Code. In provisions concerning the valuation of wind energy devices, provides that, for taxable year 2027 and thereafter, the real property cost basis is \$588,000 per megawatt of nameplate capacity (currently, \$360,000 per megawatt of nameplate capacity). In provisions concerning the valuation of solar energy systems, provides that, for taxable year 2027 and thereafter, the real property cost basis is \$446,000 per megawatt of nameplate capacity (currently, \$218,000 per megawatt of nameplate capacity). Effective immediately.

LRB104 17892 HLH 31328 b

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 changing
5 Sections 10-600 and 10-720 as follows:

6 (35 ILCS 200/10-600)

7 Sec. 10-600. Definitions. For the purposes of this
8 Division 18:

9 "Wind energy device" means any device, with a nameplate
10 capacity of at least 0.5 megawatts, that is used in the process
11 of converting kinetic energy from the wind to generate
12 electric power for commercial sale.

13 "Real ~~2007-real~~ property cost basis" excludes personal
14 property but represents both the land and real property
15 improvements of a wind energy device and means: (1) \$360,000
16 per megawatt of nameplate capacity for taxable years prior to
17 taxable year 2027; and (2) \$588,000 per megawatt of nameplate
18 capacity for taxable year 2027 and thereafter.

19 "Trending factor" means a number equal to the consumer
20 price index (U.S. city average all items) published by the
21 Bureau of Labor Statistics for the December immediately
22 preceding the assessment date, divided by the consumer price
23 index (U.S. city average all items) published by the Bureau of

1 Labor Statistics for December 2006.

2 "Trended real property cost basis" means the ~~2007~~ real
3 property cost basis multiplied by the trending factor.

4 "Allowance for physical depreciation" means (i) the actual
5 age in years of the wind energy device on the assessment date
6 divided by 25 years multiplied by (ii) the trended real
7 property cost basis. The physical depreciation, however, may
8 not reduce the value of the wind energy device to less than 30%
9 of the trended real property cost basis.

10 (Source: P.A. 95-644, eff. 10-12-07.)

11 (35 ILCS 200/10-720)

12 Sec. 10-720. Definitions. For the purpose of this
13 Division 20:

14 "Allowance for physical depreciation" means (i) the actual
15 age in years of the commercial solar energy system on the
16 assessment date divided by 25 years, multiplied by (ii) its
17 trended real property cost basis. The physical depreciation,
18 however, may not reduce the value of the commercial solar
19 energy system to less than 30% of its trended real property
20 cost basis.

21 "Commercial solar energy system" means any device or
22 assembly of devices that (i) is ground installed and (ii) uses
23 solar energy from the sun for generating electricity for the
24 primary purpose of wholesale or retail sale and not primarily
25 for consumption on the property on which the device or devices

1 reside.

2 "Commercial solar energy system real property cost basis"
3 means the owner of a commercial solar energy system's interest
4 in the land within the project boundaries and real property
5 improvements and shall be calculated at: (1) \$218,000 per
6 megawatt of nameplate capacity for taxable years prior to
7 taxable year 2027; and (2) \$446,000 per megawatt of nameplate
8 capacity for taxable year 2027 and thereafter. For the
9 purposes of this Section, "nameplate capacity" has the same
10 definition as found in Section 1-10 of the Illinois Power
11 Agency Act.

12 "Ground installed" means the installation of a commercial
13 solar energy system, with the primary purpose of solar energy
14 generation for wholesale or retail sale, on a parcel or tract
15 of land.

16 "Trended real property cost basis" means the commercial
17 solar energy system real property cost basis multiplied by the
18 trending factor.

19 "Trending factor" means a number equal to the Consumer
20 Price Index (U.S. city average all items) published by the
21 Bureau of Labor Statistics for the December immediately
22 preceding the assessment date, divided by the Consumer Price
23 Index (U.S. city average all items) published by the Bureau of
24 Labor Statistics for December of 2017.

25 (Source: P.A. 100-781, eff. 8-10-18.)

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.