

**SB3638**



**104TH GENERAL ASSEMBLY**

**State of Illinois**

**2025 and 2026**

**SB3638**

Introduced 2/5/2026, by Sen. Kimberly A. Lightford

**SYNOPSIS AS INTRODUCED:**

55 ILCS 5/5-1195 new

Amends the Counties Code. Provides that, if Cook County is delinquent in distributing property tax proceeds to taxing districts the proceeds of property taxes imposed by the taxing districts that Cook County is required to collect from taxpayers and distribute to the taxing districts, then Cook County shall reimburse the taxing districts for (i) the interest that the taxing districts would have earned from keeping the proceeds of property taxes in reserves and (ii) the interest that taxing districts paid on debts incurred because Cook County is delinquent in distributing property tax proceeds to taxing districts.

LRB104 20412 RTM 33874 b

**A BILL FOR**

1 AN ACT concerning local government.

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

4 Section 5. The Counties Code is amended by adding Section  
5 5-1195 as follows:

6 (55 ILCS 5/5-1195 new)

7 Sec. 5-1195. Late property tax distribution in Cook  
8 County.

9 (a) If Cook County is delinquent in distributing property  
10 tax proceeds to taxing districts, as defined in Section 1-150  
11 of the Property Tax Code, the proceeds of property taxes  
12 imposed by the taxing districts that Cook County is required  
13 to collect from taxpayers and distribute to the taxing  
14 districts, then Cook County shall reimburse the taxing  
15 districts for (i) the interest that the taxing districts would  
16 have earned from keeping the proceeds of property taxes in  
17 reserves and (ii) the interest that taxing districts paid on  
18 debts incurred because Cook County is delinquent in  
19 distributing property tax proceeds to taxing districts.

20 (b) A home rule unit may not regulate the distribution of  
21 moneys in a manner inconsistent with this Section. This  
22 Section is a limitation under subsection (i) of Section 6 of  
23 Article VII of the Illinois Constitution on the concurrent

1 exercise by home rule units of powers and functions exercised  
2 by the State.