



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2484

by Rep. Dave Severin

SYNOPSIS AS INTRODUCED:

35 ILCS 200/11-155
35 ILCS 200/11-160
35 ILCS 200/11-165

Amends the Property Tax Code. Provides that for providing to the Department of Revenue the Director of Natural Resources and shall be assessed by the Department of Revenue (rather than by proof of a valid facility number issued by the Illinois Environmental Protection Agency). Deletes language regarding the approval procedure for a qualifying water treatment facility, except for language regarding the effective date of certificates. Makes a technical correction concerning a reference to the Department of Natural Resources.

LRB101 07499 HLH 52542 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 11-155, 11-160, and 11-165 as follows:

6 (35 ILCS 200/11-155)

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

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

14 (35 ILCS 200/11-160)

15 Sec. 11-160. Effective date of certificates ~~Approval~~
16 ~~procedure. Application for approval as a qualifying water~~
17 ~~treatment facility shall be filed with the Department of~~
18 ~~Natural Resources in the manner and form prescribed by the~~
19 ~~Director of National Resources. The application shall contain~~
20 ~~appropriate and available descriptive information concerning~~
21 ~~anything claimed to be entitled to tax treatment as defined in~~
22 ~~this Division 4. If it is found that the facility meets the~~

1 ~~definition, the Director of Natural Resources, or his or her~~
2 ~~duly authorized designee, shall enter a finding and issue a~~
3 ~~certificate that requires tax treatment as a qualifying water~~
4 ~~treatment facility.~~ The effective date of a certificate shall
5 be on January 1 preceding the date of certification or
6 preceding the date construction or installation of the facility
7 commences, whichever is later.

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

9 (35 ILCS 200/11-165)

10 Sec. 11-165. Judicial review; qualifying water treatment
11 facilities. Any applicant or holder aggrieved by the issuance,
12 refusal to issue, denial, revocation, modification, or
13 restriction of a qualifying water treatment facility
14 certificate may appeal the finding and order of the Department
15 of Revenue ~~Natural Resources~~ under the Administrative Review
16 Law.

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