

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 Section 21-16 as follows:

6 (35 ILCS 200/21-16 new)

7 Sec. 21-16. Property owned by a taxing district;
8 delinquency. Notwithstanding any other provision of law, in a
9 county with more than 800,000 inhabitants but fewer than
10 1,000,000 inhabitants, if a lessee is liable for the payment of
11 property taxes extended against property that is owned by a
12 taxing district, and those taxes remain unpaid in whole or in
13 part 60 days after the second installment due date, then the
14 county treasurer shall promptly notify the taxing district that
15 owns the property of the delinquency in writing. The taxing
16 district shall promptly notify the county supervisor of
17 assessments upon the execution of a new lease or the
18 termination of a lease for property owned by the taxing
19 district. The State's Attorney of the county in which the
20 property is located may bring an action against the lessee in
21 the circuit court in the name of the People of the State of
22 Illinois, and, upon proof of liability, the court shall enter
23 judgment against the lessee in a sum equal to the full amount

1 of delinquent taxes, interest, penalties, and costs. This
2 judgment shall be enforceable against the lessee, or any other
3 parties provided by applicable law, in any manner permitted by
4 law for the collection of a debt or judgment. The proceeds of
5 any judgment under this Section shall be distributed to the
6 taxing districts as otherwise provided in this Code.