

# SB1776



## 102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB1776

Introduced 2/26/2021, by Sen. Laura M. Murphy

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/21-16

Amends the Property Tax Code. In provisions concerning delinquencies by lessees of property owned by a taxing district, provides that such a delinquency occurs 60 days after the final (currently, second) installment due date. Provides that those provisions apply in all counties (currently, in counties with more than 800,000 but fewer than 1,000,000 inhabitants). Effective immediately.

LRB102 11983 HLH 17319 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 changing  
5 Section 21-16 as follows:

6 (35 ILCS 200/21-16)

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  
11 of 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 final ~~second~~ installment due date, then  
14 the county treasurer shall promptly notify the taxing district  
15 that owns the property of the delinquency in writing. The  
16 taxing 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.

7 (Source: P.A. 101-198, eff. 1-1-20.)

8 Section 99. Effective date. This Act takes effect upon  
9 becoming law.