



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**SB2957**

Introduced 1/20/2006, by Sen. Don Harmon

**SYNOPSIS AS INTRODUCED:**

70 ILCS 805/18.6d

Amends the Downstate Forest Preserve District Act. Re-enacts the provisions of Section 18.6d of that Act, relating to the taxation of a landfill or other pollution control facility located in a forest preserve district. This Section was affected by Public Act 88-669, which has been held to be unconstitutional as a violation of the single subject clause of the Illinois Constitution. Includes validation provisions. Effective immediately.

LRB094 19182 EFG 54719 b

FISCAL NOTE ACT  
MAY APPLY

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 1. Findings; purpose; validation.

5 (a) The General Assembly finds and declares that:

6 (1) Public Act 88-669, effective November 29, 1994,  
7 contained provisions amending Section 18.6d of the  
8 Downstate Forest Preserve District Act, relating to the  
9 taxation of a landfill or other pollution control facility  
10 located in a forest preserve district. Public Act 88-669  
11 also contained other provisions.

12 (2) The Illinois Supreme Court declared Public Act  
13 88-669 to be unconstitutional as a violation of the single  
14 subject clause of the Illinois Constitution in *People v.*  
15 *Olender*, Docket No. 98932, opinion filed December 15, 2005.

16 (b) The purpose of this Act is to re-enact the provisions  
17 of Section 18.6d of the Downstate Forest Preserve District Act  
18 and to minimize or prevent any problems concerning those  
19 provisions that may arise from the unconstitutionality of  
20 Public Act 88-669. This re-enactment is intended to remove any  
21 question as to the validity and content of those provisions; it  
22 is not intended to supersede any other Public Act that amends  
23 the provisions re-enacted in this Act. The re-enacted material  
24 is shown in this Act as existing text (i.e., without  
25 underscoring) and includes changes made by subsequent  
26 amendments.

27 (c) The re-enactment of Section 18.6d of the Downstate  
28 Forest Preserve District Act by this Act is not intended, and  
29 shall not be construed, to impair any legal argument concerning  
30 whether those provisions were substantially re-enacted by any  
31 other Public Act.

32 (d) All otherwise lawful actions taken before the effective  
33 date of this Act in reliance on or pursuant to the provisions

1 re-enacted by this Act, as those provisions were set forth in  
2 Public Act 88-669 or as subsequently amended, by any officer,  
3 employee, or agency of State government or by any other person  
4 or entity, are hereby validated, except to the extent  
5 prohibited under the Illinois or United States Constitution.

6 (e) This Act applies, without limitation, to actions  
7 pending on or after the effective date of this Act, except to  
8 the extent prohibited under the Illinois or United States  
9 Constitution.

10 Section 5. The Downstate Forest Preserve District Act is  
11 amended by changing Section 18.6d as follows:

12 (70 ILCS 805/18.6d)

13 Sec. 18.6d. All real property owned by a forest preserve  
14 district that has located upon it an operating sanitary  
15 landfill, pollution control facility, or new pollution control  
16 facility shall be exempt from real estate taxation under  
17 Section 15-150 of the Property Tax Code. In addition, the  
18 operation or ownership of any sanitary landfill, pollution  
19 control facility, or new pollution control facility that is  
20 located on land owned by a forest preserve district shall not  
21 be subject, directly or indirectly, to any leasehold taxes  
22 under Section 9-195 of the Property Tax Code.

23 (Source: P.A. 88-503; 88-669, eff. 11-29-94; 88-670, 12-2-94;  
24 88-681, eff. 12-22-94; 89-235, eff. 8-4-95.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.