

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 18-20 as follows:

6 (35 ILCS 200/18-20)

7 Sec. 18-20. Abatement of levies.

8 (a) Notwithstanding any other law to the contrary, if any  
9 taxing district receives funds under Section 12 of the State  
10 Revenue Sharing Act, which may lawfully be used by the  
11 district, the governing authority of the district, upon  
12 determining that a surplus of funds is available for any  
13 purpose, shall adopt a resolution or ordinance reducing its tax  
14 levy for the year for which the resolution or ordinance is  
15 adopted.

16 (a-5) In addition, if in any taxable year the governing  
17 authority of any taxing district determines that a surplus of  
18 funds is available from any source, that taxing district may,  
19 by resolution or ordinance, eliminate its tax levy for that  
20 taxable year. If a taxing district eliminates its tax levy  
21 under this subsection, it may resume its tax levy in any  
22 subsequent taxable year without additional referendum  
23 approval.

1           (b) If any taxing district eliminates or reduces its levy,  
2 the governing authority of the district shall certify its  
3 action to the county clerk of each county collecting those  
4 taxes. The county clerk shall abate the levy of the district in  
5 accordance with the provisions of the certified resolution or  
6 ordinance.

7           (Source: P.A. 81-1255; 88-455.)