

1 AN ACT in relation to taxes.

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 23-50 as follows:

6 (35 ILCS 200/23-50 new)

7 Sec. 23-50. Refund to all affected taxpayers. If, as a
8 result of an objection filed by a taxpayer, a court or the
9 Property Tax Appeal Board determines that a tax is invalid or
10 that an error occurred that caused other taxpayers in the
11 taxing district in addition to the objector to pay more than
12 they would have been required to pay if the error had not
13 occurred, the court shall order a refund by each affected
14 taxing district to each taxpayer who overpaid property taxes
15 as a result of the invalid tax or the error. This Section
16 applies to objections filed on or after the effective date of
17 this amendatory Act of the 92nd General Assembly.

18 Section 90. The State Mandates Act is amended by adding
19 Section 8.25 as follows:

20 (30 ILCS 805/8.25 new)

21 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6
22 and 8 of this Act, no reimbursement by the State is required
23 for the implementation of any mandate created by this
24 amendatory Act of the 92nd General Assembly.

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