

Revenue Legislation

As of June 18, 2019

Click on Each Bill Number for Additional Information
(ISACo)

If Bill Title is **Highlighted Yellow** = Passed through Both Chambers

House Bills			
Bill	Sponsor	Title	Summary
HB 28	A. Thapedi	Housing Waiver & Unpd. Taxes	Amends the Abandoned Housing Rehabilitation Act. Permits any organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code that files a petition for temporary possession of property to also request a court order waiving or extinguishing any county property tax lien or unpaid property taxes existing on the property if the property has been vacant for at least 3 years. Requires the petitioner to provide notice of any order waiving or extinguishing the tax lien or unpaid property taxes to the office of the county collector or county treasurer of the county in which the property is located. Requires any petition to waive or extinguish a tax lien or unpaid property taxes to be filed by the petitioner within 90 days of commencing the action, unless such time is extended by the court for good cause; related requirements.
HB 34	R. Mayfield	Prop. Tax & Surviving Spouse	Amends the Property Tax Code. In a Section concerning the homestead exemption for veterans with disabilities, provides that: (1) for taxable years prior to 2015, "surviving spouse" means the surviving spouse of a veteran who obtained the exemption prior to his or her death; (2) for taxable years 2015 through 2018, "surviving spouse" means (A) the surviving spouse of a veteran who obtained the exemption prior to his or her death and (B) the surviving spouse of a veteran who was killed in the line of duty in the current taxable year or any preceding taxable year; and (3) for taxable year 2019 and thereafter; related surviving spouse definitions.

HB 43	A. DeLuca	Prop. Tax & Southland Prop.	Amends the Property Tax Code. Provides that certain property located in Bloom, Bremen, Calumet, Rich, Thornton, or Worth Township may be certified by the South Suburban Land Bank and Development Authority as a southland reactivation site. Provides that southland reactivation property shall be valued at 33 1/3% of the fair cash value of the land, without regard to buildings, structures, improvements, and other permanent fixtures located on the property. Provides that, for the first 3 tax years after the property is certified as southland reactivation property, the aggregate tax liability for the property shall be no greater than \$75,000; related clarifications. re: tax liability.
HB 158 <i>ISACO Supports</i>	A. DeLuca	inc tx-lgdf	Amends the Illinois Income Tax Act. Provides that, from February 1, 2020 through January 31, 2021, the amount transferred from the General Revenue Fund to the Local Government Distributive Fund shall be: (i) 8.5% of the net revenue realized from the tax imposed on individuals, trusts, and estates, and (ii) 9.355% of the net revenue realized from the tax imposed on corporations. Provides that, from February 1, 2021 through January 31, 2022, the amount transferred from the General Revenue Fund to the Local Government Distributive Fund shall be: (i) 9% of the net revenue realized from the tax imposed on individuals, trusts, and estates, and (ii) 9.57% of the net revenue realized from the tax imposed on corporations. Provides that, from February 1, 2022 through January 31, 2023, the amount transferred from the General Revenue Fund to the Local Government Distributive Fund shall be: (i) 9.5% of the net revenue realized from the tax imposed on individuals, trusts, and estates, and (ii) 9.785% of the net revenue realized from the tax imposed on corporations. Provides that, beginning on February 1, 2023, the Treasurer shall transfer each month from the General Revenue Fund to the Local Government Distributive Fund an amount equal to 10% of the net revenue realized from the tax imposed on individuals, trusts, estates, and corporations during the preceding month. Effective immediately.

HB 183	L. Ford	Property Tax- WWII Veteran	Amends the Property Tax Code. In a Section granting a homestead exemption to veterans with disabilities, provides that property that is used as a qualified residence by a veteran who was a member of the United States Armed Forces during World War II is exempt from taxation regardless of the veteran's level of disability. Provides that a veteran who qualifies as a result of his or her service in World War II need not reapply for the exemption. Effective immediately.
HB 204	L. Ford	Circuit Breaker Program	Amends the Senior Citizens and Persons with Disabilities Property Tax Relief Act by reinstituting the pharmaceutical assistance program that was eliminated by Public Act 97-689 and changing the short title to the Senior Citizens and Persons with Disabilities Property Tax Relief and Pharmaceutical Assistance Act. Makes conforming changes in various Acts.
HB 216 <i>ISACO Supports</i>	A. DeLuca	tax compliance fund-transfer	Amends the State Finance Act, the Counties Code, the Illinois Municipal Code, the Metro-East Park and Recreation District Act, the Local Mass Transit District Act, the Regional Transportation Authority Act, and the Water Commission Act of 1985. Eliminates certain transfers into the Tax Compliance and Administration Fund.

HB 250 ISACO Supports	L. Walsh	property tax-notice	<p>Amends the Property Tax Code and the Mobile Home Local Services Tax Enforcement Act to provide that a county with fewer than 3,000,000 inhabitants may, by joint agreement, combine its tax sale with the tax sale of one or more other contiguous counties. Provides that a joint tax sale shall be held at a location in one of the participating counties. Provides that if property contains a hazardous substance, hazardous waste, or an underground storage tank, the court may order the holder of the certificate of purchase to assign the certificate to the county collector upon request of the county collector. Provides that the county collector may further assign the certificate to the county, acting as trustee for taxing districts, or to a taxing district having an interest in the taxes sold. In a Section that allows a tax purchase be set aside as a sale in error if a county, city, village, or incorporated town has an interest in the property under the police and welfare power by advancements made from public funds, provides that such a sale in error may not be granted if the lien has been released, satisfied, discharged, or waived. Provides that a Commissioner, rather than the Commission, may issue an emergency work-stop order prior to a hearing. Effective January 1, 2020.</p>
HB 251 ISACO Supports	L. Walsh	prop tax-tax sale notice	<p>Amends the Property Tax Code. Provides that the notice of application for judgment and sale may be mailed by first-class mail (currently, registered or certified mail). Provides that the envelope containing the notice shall be clearly marked Notice of Judgment and Sale of Unpaid Property Taxes. Removes a requirement that the county collector must present proof of the mailing to the court along with the application for judgement.</p>

HB 270	M. Murphy, L. Chapa LaVia	local rot-sourcing- collection	Amends the Retailers' Occupation Tax Act. Provides that if a purchaser makes payment over the phone, in writing, or via the Internet, and the property is delivered to a location in this State, then the sale shall be sourced to the location where the property is delivered. Provides that the sale shall be deemed to have occurred at the customer's address if the property is delivered and the delivery location is unknown. Amends the Counties Code, the Illinois Municipal Code, the Flood Prevention District Act, the Local Mass Transit District Act, and the Regional Transportation Authority Act. Provides that a unit of local government may require a retailer to collect and remit certain use and occupation taxes if the retailer qualifies as a retailer maintaining a place of business in this State under certain provisions of the Use Tax Act.
HB 304	D. McSweeney	muni cd-tif bonds	Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Provides that all obligations issued by a non-home rule municipality in connection with the Tax Increment Allocation Redevelopment Act (instead of TIF obligations secured by the full faith and credit of the municipality) are subject to a backdoor referendum. Provides that a petition calling for a referendum on the issuance of those bonds shall be filed within 45 (instead of 30) days after the publication of the ordinance. Makes changes concerning the signature requirement for those petitions. Effective immediately.
HB 308 <i>ISACO Opposes</i>	D. McSweeney	finance-stacked alt bond debt	Amends the Local Government Debt Reform Act. Provides that no alternate bonds shall be issued if the issuance of such bonds would create or continue the accumulation of stacked alternate-bonded debt. Provides that provisions concerning stacked alternate-bonded debt do not apply to any transactions or agreements concerning debt that may be in place before the effective date of this amendatory Act. Defines stacked alternate-bonded debt. Effective immediately.
HB 316	D. McSweeney	inc tx-rates	Amends the Illinois Income Tax Act. For taxable years beginning on or after January 1, 2019, reduces the rate of tax to 3% for individuals, trusts, and estates and 4.8% for corporations. Makes corresponding changes concerning the distribution of tax proceeds. Effective immediately.

HB 317 ISACO Opposes	D. McSweeney	prop tx-ptell freeze	Amends the Property Tax Code. Provides that, beginning with the 2019 levy year, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units. Provides that, beginning with the 2019 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.
HB 318	D. McSweeney*	inc tx-opportunity fund	Amends the Illinois Income Tax Act. Creates a credit in an amount equal to the investment made by the taxpayer during the taxable year in a Qualified Opportunity Fund. Provides that no such credit may be taken for any taxable year that begins prior to January 1, 2020. Provides that excess credits may be carried forward or back. Provides that the aggregate amount of the Qualified Opportunity Fund tax credit shall be limited to \$100,000,000 per calendar year. Provides that the credit is exempt from the Act's automatic sunset provision. Effective immediately.
HB 319	D. McSweeney	inc tx-corporate income tax	Amends the Illinois Income Tax Act. Reduces the income tax rate for corporations to 2.625% for taxable years beginning on or after January 1, 2019. Effective immediately.
HB 320 ISACO Opposes	D. McSweeney	prop tx-ptell freeze	Amends the Property Tax Code. Provides that, beginning with the 2019 levy year, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units. Provides that, for the 2019 levy year, the limiting rate under the Property Tax Extension Limitation Law shall be calculated by reducing the district's 2016 aggregate extension by 5%. Provides that, for the 2020 levy year, the limiting rate under the Property Tax Extension Limitation Law shall be calculated by reducing the district's 2018 aggregate extension by 10%. Provides that, beginning with the 2021 levy year, the extension limitation is 0%. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

HB 332	G. Wehrli	gov ethics- representation case	Amends the Illinois Governmental Ethics Act. Provides that, among other restrictions, no legislator may accept or participate in any way in any representation case before the State of Illinois or any unit of local government in this State on any matter filed on or after February 1, 2019 that involves a challenge to any tax or proposed assessment of any tax or fee. Provides that the prohibition against participation in such a representation case does not apply in regards to a person with whom the legislator maintains a close economic association, unless a fee or compensation received regarding any matter that involves a challenge to any tax or proposed assessment of any tax or fee is received by the legislator directly or indirectly through any interest in a partnership, limited liability corporation, or other business entity. Modifies the term representation case to include matters before a unit of local government. Effective immediately.
HB 354	T. Morrison, M. McAuliffe, M. McDermed	Prop. Tax & Review Bd. Resources	Amends the Property Tax Code. Provides that upon establishing the compensation of board of review employees fixed by the county board, the county shall, at all times, ensure that each of the commissioners on the board of review receives equitable resources and staffing.
HB 366	M. Marron, A. Bourne	Prop. Tax & Natural Disaster	Amends the Property Tax Code. In a Section granting a natural disaster homestead exemption, removes language providing that the square footage of the rebuilt residential structure may not be more than 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster. Removes provisions providing that the taxpayer's initial application for a natural disaster homestead exemption must be made no later than the first taxable year after the residential structure is rebuilt. Provides that, if the square footage of the rebuilt structure exceeds 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster, then the amount of the natural disaster homestead exemption is the equalized assessed value per square foot of the rebuilt structure multiplied by 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster minus the base amount; related provisions.

HB 368	P. Windhorst	prop tx-veterans disabilities	Amends the Property Tax Code. Provides that the homestead exemption for veterans with disabilities carries over to the benefit of the veteran's surviving spouse if the veteran resided outside of the State but otherwise qualified for the exemption at the time of his or her death and the surviving spouse relocates to Illinois after the death of the veteran. Effective immediately.
HB 832	R. Martwick	vacancy fraud act	Creates the Vacancy Fraud Act. Allows a taxing body or representative of a taxing body to file a vacancy fraud complaint with the county board of review if property is receiving vacancy relief and the property owner is not actively attempting to lease, sell, or alter the property. Sets forth factors in determining whether or not vacancy fraud has occurred. Sets forth penalties. Effective immediately.
HB 833	F. Crespo	Prop. Tax & Elder Homestead	Amends the Property Tax Code. Provides that a person who has been granted a senior citizens homestead exemption need not reapply for the exemption.
HB 872	L. Greenwood	prop tax-sr freeze-medicare	Amends the Property Tax Code. With respect to the Senior Citizens Assessment Freeze Homestead Exemption, provides that, beginning in assessment year 2019, the taxpayer's household income shall be reduced by any amounts paid as Medicare premiums. Effective immediately.

HB 883	J. Sosnowski	finance act-bonds and debt	<p>Amends the Equal Pay Act of 2003. Provides that it is unlawful for an employer to require an employee to sign a contract or waiver that would prohibit the employee from disclosing or discussing the employee's wage or salary; however, an employer may prohibit a human resources employee, a supervisor, or any other employee whose job responsibilities require or allow access to other employees' wage or salary information from disclosing such information without prior written consent from the employee whose information is sought or requested. Provides that it is unlawful for an employer to seek the wage or salary history of a prospective employee from the prospective employee or a current or former employer or to require that a prospective employee's prior wage or salary history meet certain criteria, with some exceptions. Provides that an employer against whom an action is brought alleging a violation of the Act's prohibition against gender-based wage differentials and who, within the previous 3 years and prior to the commencement of the action, has completed a self-evaluation of the employer's pay practices in good faith and can demonstrate that reasonable progress has been made toward eliminating wage differentials based on gender for the same or substantially similar work in accordance with that evaluation shall have an affirmative defense to liability. Provides that an employer who cannot demonstrate that the evaluation was reasonable in detail and scope shall not be entitled to an affirmative defense, but shall not be liable for any civil fine in excess of: (1) \$500 per employee affected, if the employer has fewer than 4 employees; or (2) \$2,500 per employee affected, if the employer has 4 or more employees. Provides that if an employee recovers unpaid wages under the Act and also files a complaint or brings a sex discrimination action under the federal Fair Labor Standards Act of 1938 that results in additional recovery under federal law for the same violation, the employee shall return to the employer the amounts recovered under State law or the amounts recovered under federal law, whichever is less.</p>
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HB 925	D. Didech	Mobile Home Local Services Tax Act	Amends the Mobile Home Local Services Tax Act to provide that, in counties with a population of more than 700,000 and less than 900,000, the penalty for delinquent local services taxes shall not exceed the lesser of (i) \$100 or (ii) 50% of the original tax imposed. Increases various application and license fees for persons who operate mobile home parks. Provides that each mobile home shall have a connection to a public water system, a semi-private water system, or a private water supply constructed in accordance with the requirements of the Illinois Water Well Construction Code or the Surface Source Water Treatment Code. Provides that all mobile homes shall be skirted to exclude rodents and provide protection to the homes utilities from the weather. Provides that the Department of Public Health shall adopt rules defining classes of violations and allowing a minimum number of days for correction of each class of alleged violation, but removes provisions requiring the Department of Public Health to allow a specific number of days for the correction of an alleged violation. Effective immediately.
HB 1448	M. West II	Prop Tax-residential Abatement	Amends the Property Tax Code. Provides for a property tax abatement for property located in a taxing district that: (i) is owner-occupied; (ii) is the owner's primary residence; and (iii) meets the criteria of a residential home ownership incentive program adopted by the taxing district.
HB 1476	T. McCombie	use/occ-motor fuel-local gov	Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Riverboat Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

HB 1552 <i>ISACo Supports</i>	J. Carroll	horse racing-local share	Amends the Illinois Horse Racing Act of 1975 to provide that inter-track wagering location licensees must pay their parimutuel handle percentage to the municipality and county no later than the 20th of the month following the month the handle was generated. Provides that intertrack wagering location licensees must pay the admission fees to the municipality and county no later than the 20th of the month following the month the admission fees were imposed (rather than remitting the admission fees to the Illinois Racing Board within 48 hours and the Illinois Racing Board remitting the admission fees to the municipality or county). Effective immediately.
HB 1561	F. Crespo	School Threat Assessment Protocol	Amends the Counties Code. Provides that counties may impose a tax to be used exclusively for school facility purposes, school resources officers, or mental health professionals (rather than exclusively for school facility purposes). Adds referendum language to levy, reduce, or discontinue the tax. Provides that each school district must implement a threat assessment procedure that may be part of a school board policy on targeted school violence prevention (rather than school violence and prevention). Provides that a regional behavioral threat assessment and intervention team utilized by a school district must include mental health professionals and representatives from State, county, and local law enforcement agencies. Effective immediately.
HB 1573 <i>ISACO Supports</i>	A. DeLuca	Tax Compliance Fund Transfer	Amends the State Finance Act, Counties Code, Illinois Municipal Code, Metro-East Park and Recreation District Act, Local Mass Transit District Act, Regional Transportation Authority Act, and Water Commission Act of 1985. Provides that the amounts transferred into the Tax Compliance and Administration Fund shall be reduced from 1.5% to 1%.
HB 1596	M. Bristow	prop tx-senior freeze	Amends the Property Tax Code. In the Senior Citizens Assessment Freeze Homestead Exemption provisions of the Code, provides that household income does not include wages paid to a member of the household who is a person with a disability. Effective immediately.

HB 2077 ISACO <i>Opposes</i>	D. Caulkins	revenue-school districts	Amends the State Revenue Sharing Act. Provides that, in fiscal year 2020, each school district having Personal Property Tax Replacement Fund receipts totaling 13% or more of its total revenues in fiscal year 2018 shall receive an additional amount equal to 11% of the total amount distributed to the school district from the Personal Property Tax Replacement Fund during fiscal year 2018. Requires the State Board of Education to identify those school districts to the Department of Revenue. Provides that the total amount of additional distributions shall not exceed \$4,353,136. Effective immediately.
HB 2125	M. Moylan	use/occ-motor fuel-local gov	Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Riverboat Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

HB 2143	W. Davis	idot-business enterprise data	Amends the Motor Fuel Tax Law. Provides that the Department of Revenue shall prepare a list of all affected municipalities, counties, and road districts receiving more than \$1,500,000 in motor fuel tax revenue in the previous year. Provides that no municipality, county, or road district that received distributions totaling more than \$2,000,000 in any State fiscal year beginning on or after July 1, 2019 shall receive any funds on or after July 1 of the third fiscal year to occur after the fiscal year in which the municipality, county, or road district received distributions totaling more than \$2,000,000 unless, on or before June 30 of the second fiscal year the municipality, county, or road district received distributions totaling more than \$2,000,000, that municipality, county, or road district implements a disadvantaged business enterprise program setting goals for the inclusion of minority, veteran, and female-owned businesses in the procurement of all contracts. Amends the Department of Transportation Law of the Civil Administrative Code of Illinois. Provides that the Department of Transportation shall publish and maintain on its website all relevant data for establishing regional goals for affected municipalities, counties, and road districts to implement business enterprise programs. Effective immediately.
HB 2168	S. Feigenholtz*, M. Evans, Jr., M. Zalewski	prop tx-rental housing	Amends the Property Tax Code. Provides for a reduction in the equalized assessed value of newly-constructed or rehabilitated rental property if the owner of the residential real property commits that, for a period of 10 years, at least 15% of the multifamily building's units will have rents that are at or below maximum rents and are occupied by households with household incomes at or below maximum income limits. Provides that the chief county assessment officer of a county with 3,000,000 or more inhabitants shall establish such a program, and the chief county assessment officer of a county with less than 3,000,000 inhabitants shall establish such a program upon passage of an ordinance by a majority vote of the county board. Sets forth application requirements and the amount of the reduction. Effective immediately.

HB 2185	N. Manley	prop tax-senior homestead	Amends the Property Tax Code. Provides that a taxpayer who has been granted a senior citizens homestead exemption need not reapply for the exemption. Provides that the county assessor shall establish procedures with the county recorder of deeds or the county clerk to determine whether a person who has been granted a senior citizens homestead exemption has conveyed ownership of the property or is deceased. Provides that, if the person has conveyed ownership of the property or is deceased, then the county assessor shall mail notice to the new owner of the property, stating that (i) the exemption will be removed from the property and (ii) the new property owner may reapply for the exemption if the property becomes qualified.
HB 2208	S. Yingling	Prop Tx-homestead	Amends the Property Tax Code. Provides that the maximum reduction for the senior homestead exemption is \$9,000 in counties with a population of more than 500,000 but not more than 1,000,000, \$8,000 in counties with 3,000,000 or more inhabitants, and \$5,000 in all other counties. Provides that the corporate authorities of the City of Chicago or the county board of a county with 3,000,000 or more inhabitants may, by ordinance, increase the maximum reduction for the senior homestead exemption for property under the jurisdiction of that city or county to not more than \$9,000. Provides that the maximum reduction for the general homestead exemption is \$12,000 in counties with a population of more than 500,000 but not more than 1,000,000, \$10,000 in counties with 3,000,000 or more inhabitants, and \$6,000 in all other counties; related provisions re: increasing maximum reduction.
HB 2209	S. Yingling	prop tx-tif info on bill	Amends the Property Tax Code to provide that each tax bill shall contain a list of each tax increment financing (TIF) district in which the property is located and the dollar amount of tax due that is allocable to the TIF district. Effective immediately.

HB 2211	S. Yingling	property tax-referendum	Amends the Property Tax Code. Provides that the election authority for Lake County shall cause to be submitted to the voters of Lake County at the general election held on November 3, 2020 a referendum to convert the Office of the Chief Assessment Officer of Lake County to an elected office rather than an appointed office. Provides for the form of the referendum to be submitted. Provides that in the event that a majority of the electors voting on the referendum are in favor thereof, the Office of the Chief Assessment Officer of Lake County shall become an elected office. Provides requirements for the candidacy, election, and assumption of office of a Chief Assessment Officer of Lake County. Amends the Election Code to allow for the submission of a referendum regarding the Office of the Chief Assessment Officer of Lake County. Effective immediately.
HB 2212	S. Yingling	prop tx-abatement	Amends the Property Tax Code. Provides that the county clerk shall abate property taxes levied by a unit of local government on property that is included in a neighborhood association that maintains the roads or sidewalks serving the property. Provides that the amount of the abatement shall be equal to the amount of property taxes levied by the unit of local government on that property for the purpose of maintaining roads or sidewalks. Effective immediately.
HB 2213	S. Yingling	prop tx-surviving spouse	Amends the Property Tax Code. Provides that, for the 2015 and 2016 taxable years, the exemption for veterans with disabilities carries over to the surviving spouse of a veteran who was killed in the line of duty in the current taxable year or any preceding taxable year. Provides that, for the 2019 taxable year and thereafter, the exemption for veterans with disabilities carries over to the surviving spouse of a veteran who did not obtain the exemption before death, but who would have qualified for the exemption in the current taxable year if he or she had survived. Effective immediately.

HB 2217	W. Davis, M. Zalewski	prop tx-income producing prop	Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, taxpayers of income producing property shall submit income and expense data related to the property annually to the chief county assessment officer. Provides that, in counties with fewer than 3,000,000 inhabitants, the county board may provide by resolution that taxpayers of income producing property shall submit income and expense data annually to the chief county assessment officer. Provides that, when determining the value of property for assessment purposes, the assessor may consider all relevant information pertaining to the fair cash value of the property, including, but not limited to, income and expense data, sales data, property characteristics data, construction cost data, appraisals, and other valuation information. Effective immediately.
HB 2241	R. Martwick	prop tx- retention basin	Amends the Property Tax Code. Creates a homestead exemption of \$1,000 for homestead property on which a stormwater retention basin has been constructed during the taxable year. Effective immediately.
HB 2269	R. Martwick	crim cd-assessment fraud	Amends the Criminal Code of 2012. Provides that a person commits assessment fraud when he or she knowingly: (1) provides or submits fraudulent information to an assessment official to induce a reduction in an assessed value; or (2) provides fraudulent information to an agent or attorney for submission to an assessment official to induce a reduction in an assessed value. Assessment fraud is a Class 4 felony.
HB 2270	R. Martwick	Tif-initial And Total Eav	Amends the Tax Increment Allocation Redevelopment Act of the Illinois Municipal Code. Provides that if a county clerk determines that any lot, block, tract, or parcel of real property within a redevelopment project area is not taxable or has an initial equalized assessed value of \$0, then the fair market value of the lot, block, tract, or parcel shall be instead determined by a written MAI-certified appraisal or by a written certified appraisal of a State-certified or State-licensed real estate appraiser; defines reappraisal.

HB 2310	D. Mazzochi	prop tx- investigation	Amends the Property Tax Code. Provides that, if an individual or entity (i) has been found by any court, administrative agency, assessor, deputy, or inspector general to have knowingly made fraudulent or material misrepresentations in connection with securing a reduced assessed value for any property and (ii) has a legal interest in any other property subject to the jurisdiction of any other county or township assessor within the State, then the board of review having jurisdiction over that property may initiate and conduct an investigation, and may summon any assessor, deputy, or other person to appear before it, so as to determine the accuracy of the assessed value of that property or the accuracy of the representations previously made by the person or entity regarding the assessment or valuation of that property.
HB 2320 <i>ISACO Opposes</i>	S. Yingling	ptell-extension limitation	Amends the Property Tax Code. Provides that, for the 2019 and 2020 levy years, the Property Tax Extension Limitation Law applies to all non-home rule taxing districts. Provides that, for the 2019 and 2020 levy year, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.
HB 2413	F. Hurley	prop tx-senior homestead	Amends the Property Tax Code. In a Section concerning the Senior Citizens Homestead Exemption, provides that the assessor and the county recorder of deeds shall establish a policy and practice for the regular exchange of information for the purpose of alerting the assessor whenever a transfer of ownership of any property receiving a Senior Citizens Homestead Exemption has occurred. Provides that, if such a transfer occurs, the assessor shall mail a notice to the new owner of the property (i) informing the new owner that the exemption will remain in place through the year of the transfer, after which it will be cancelled, and (ii) providing information pertaining to the rules for reapplying for the exemption if the homeowner qualifies. Effective immediately.

HB 2428 <i>ISACO Opposes</i>	A. Skillicorn	prop tx-falling eav	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that if (i) the total equalized assessed value of all taxable property in the taxing district for the current levy year is less than the total equalized assessed value of all taxable property in the taxing district for the previous levy year, or (ii) the median equalized assessed value of all taxable property in the taxing district for the current levy year and the 2 levy years immediately preceding the current levy year is less than the median equalized assessed value of all taxable property in the taxing district for the 3 levy years immediately preceding that 3-year period, then the extension limitation is (a) 0% or (b) the rate of increase approved by voters (instead of the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year or the rate of increase approved by the voters). Effective immediately.
HB 2430	T. Costa Howard	Prop Tx-senior Homestead	Amends the Property Tax Code. Provides that, for taxable years 2019 and thereafter, the maximum reduction for the senior citizens homestead exemption is \$8,000 in all counties (currently, \$8,000 in counties with 3,000,000 or more inhabitants and \$5,000 in all other counties). Effective immediately.
HB 2489 <i>ISACO Supports</i>	L. Walsh, Jr.	Mobile Home-transfer Report	Amends the Mobile Home Local Services Tax Act. Provides that the Secretary of State shall provide the county collector in each county a quarterly report of the transfer of title of mobile homes. Effective immediately.
HB 2498	L. Greenwood	use/occ tax-diapers	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Reduces the rate of tax on diapers and baby wipes to 1% (currently, 6.25%), changing the distribution of the proceeds from the tax imposed on diapers and baby wipes.
HB 2526	T. Demmer	use/occ tx-adult diapers	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that adult diapers sold as incontinence products are taxed at the rate of 1% (currently, 6.25%).

HB 2581	M. Zalewski	prop tax-senior homestead	Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, a taxpayer who has been granted a senior citizens homestead exemption need not reapply for the exemption. Provides that the county assessor shall establish procedures with the county recorder of deeds or the county clerk, as applicable, to determine whether a person who has been granted a senior citizens homestead exemption has conveyed ownership of the property or is deceased. Provides that, if the person has conveyed ownership of the property or is deceased, then the county assessor shall mail notice to the new owner of the property stating that (i) the exemption will be removed from the property and (ii) the new property owner may reapply for the exemption if the property becomes qualified.
HB 2597	J. Durkin	prop tax code-repeal	Amends the Property Tax Code. Repeals the Code on July 1, 2020.
HB 2630 <i>ISACO Opposes</i>	A. Skillicorn	prop tx-ptell	Amends the Property Tax Code. Provides that, beginning with the 2019 levy year, the Property Tax Extension Limitation Law applies to all taxing districts, including home rule units. Provides that, beginning with the 2019 levy year and until the first levy year to occur after a revenue neutral school funding formula is enacted, the extension limitation under the Property Tax Extension Limitation Law is 0% or the rate of increase approved by the voters. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.
HB 2655	L. Greenwood	prop tx-abate mixed use	Amends the Property Tax Code. Provides that a taxing district may abate a portion of its taxes on property upon which affordable housing has been or will be constructed in a development mixed with commercial property. The value of the abatement under this paragraph (12) may not exceed \$500,000.

HB 2682	M. Zalewski	Aviation Fuel Tax	Amends the State Finance Act to create the State Aviation Program Fund, the Local Government Aviation Trust Fund and the Aviation Fuel Sales Tax Refund Fund. Provides that moneys in the State Aviation Program Fund shall be used by the Department of Transportation for the purposes of administering a State Aviation Program. Provides that the State Aviation Program shall include grants to units of local government for airport-related purposes. Provides that moneys in the Local Government Aviation Trust Fund shall be used by units of local government for airport-related purposes. Amends the Motor Fuel Tax Law to provide that certain money received by the Department of Revenue for aviation fuel sold or used on or after December 1 shall be deposited into the State Aviation Program Fund. Amends the Innovation Development and Economy Act, the Counties Code, the Illinois Municipal Code, the Civic Center Code, the Flood Prevention District Act, the Metro-East Park and Recreation District Act, the Local Mass Transit District Act, the Regional Transportation Authority Act, and the Water Commission Act of 1985. Prohibits certain local retailers' occupation taxes on aviation fuel unless the unit of local government has an airport-related purpose.
HB 2722	J. Gong-Gershowitz	Public Construction Bonds	Amends the Public Construction Bond Act to provide for bonds issued under the Act to be used for, among other conditions, the payment of apparatus, fixtures, and machinery used in the completion of a contract. Provides that the terms "material", "labor", "apparatus", "fixtures", and "machinery" include those rented items that are on the construction site and those rented tools that are used or consumed on the construction site in the performance of the contract on account of which the bond is given.
HB 2725	T. Demmer	prop tx-general homestead	Amends the Property Tax Code. Provides that the assessor or chief county assessment officer shall automatically apply the general homestead exemption to any qualified property that was approved for and received a general homestead exemption in the immediately preceding year.

HB 2758	T. Morrison	prop tx-senior freeze	Amends the Property Tax Code. Beginning in taxable year 2019, increases the maximum income limitation under the Senior Citizens Assessment Freeze Homestead Exemption from \$65,000 to \$75,000 for applicants who have occupied the residence for 5 years or more. Indexes the maximum income limitation to the Consumer Price Index. Effective immediately.
HB 2773	D. Meyers-Martin	hotel tax-red cross	Amends the Hotel Operators' Occupation Tax Act, the Counties Code, the Illinois Municipal Code, the Metropolitan Pier and Exposition Authority Act, the Illinois Sports Facilities Authority Act, and the Downstate Illinois Sports Facilities Authority Act. Provides that no tax is imposed under the Acts on the renting, leasing, or letting of hotel rooms to the American Red Cross for the provision or coordination of disaster relief services. Effective immediately.
HB 2775	D. Meyers-Martin	prop tx-sr freeze-disability	Amends the Property Tax Code. Provides that the Senior Citizens Assessment Freeze Homestead Exemption also applies to persons with a disability. Amends the State Mandates Act to make conforming changes. Effective immediately.
HB 2780 <i>ISACO Supports</i>	A. Chesney	counties-added hotel revenue	Amends the Counties Code. Provides that a county board that imposes a non-home rule hotel tax may, by ordinance, impose up to a 1% additional hotel tax in the county, except not in municipalities that already impose a hotel tax. Prohibits taxes from being imposed on gross rental receipts of permanent residents of a hotel, motel, or resort. Provides that the additional hotel tax shall be used by the county for the costs associated with providing infrastructure, police protection, and emergency services in support of tourism and conventions within the county. Effective immediately.
HB 2804	E. Welch	muni cd-motor fuel	Amends the Illinois Municipal Code. Provides that a municipality may, by ordinance, impose a tax on motor fuel in one cent per gallon increments, but not to exceed \$0.05 per gallon total (currently, a municipality of over 100,000 inhabitants may impose such a tax, but only upon referendum approval and only at the rate of one cent per gallon). Effective immediately.

HB 2807	M. Edly-Allen	prop tx-homestead exemptions	Amends the Property Tax Code. Provides that the maximum reduction under the senior citizens homestead exemption is \$8,000 in all counties (currently, \$8,000 in counties with 3,000,000 or more inhabitants and \$5,000 in all other counties). Provides that, for taxable years 2019 and thereafter, the maximum reduction under the general homestead exemption is \$10,000 in counties with 3,000,000 or more inhabitants and \$8,000 in all other counties (currently, \$10,000 in counties with 3,000,000 or more inhabitants and \$6,000 in all other counties). Effective immediately.
HB 2835 <i>ISACO Opposes</i>	A. Skillicorn	prop tx-ptell extension	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, if a taxing district's actual aggregate extension for any levy year is less than its maximum aggregate extension under that Law for that levy year, then, in any of the next 5 levy years, the district may provide that its maximum aggregate extension and limiting rate for any levy year occurring on or after the date the ordinance or resolution is passed shall be calculated as though the taxing district had used its entire maximum aggregate extension for the levy year in which its actual extension was reduced, subject to a public hearing. Effective immediately.
HB 2864	M. Evans, Jr.	mileage tax	Amends the Motor Fuel Tax Law. Creates the per-mile road usage charge pilot program. Provides that the registered owner of a motor vehicle that is approved to participate in the program shall, in lieu of the taxes imposed under the Motor Fuel Tax Law, pay a per-mile road usage charge for metered use by the subject vehicle of the highways in this State. Provides that the per-mile road usage charge is \$0.021 per mile. Effective immediately.
HB 2866	S. Scherer	prop tx-veterans	Amends the Property Tax Code. Provides for a homestead exemption in the amount of \$5,000 for property that is owned and occupied as the principal residence of an active duty member of the military. Effective immediately.

HB 2873	M. Moylan	use/occ tx-veterans holiday	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, during the week of Veterans Day each year, food for human consumption that is to be consumed off the premises where it is sold as well as prescription and nonprescription medications and certain medical appliances are exempt from the tax imposed under the Acts if the item is purchased by a veteran. Provides that the tax imposed on other merchandise is imposed at the rate of 5% during the same period if the item is purchased by a veteran. Effective immediately.
HB 2942	W. Davis	horse racing-local share	Amends the Illinois Horse Racing Act of 1975. Provides that inter-track wagering location licensees must pay their pari-mutuel handle percentage to the municipality and county no later than the 20th of the month following the month the handle was generated. Provides that inter-track wagering location licensees must pay the admission fees to the municipality and county no later than the 20th of the month following the month the admission fees were imposed (rather than remitting the admission fees to the Illinois Racing Board within 48 hours and the Illinois Racing Board remitting the admission fees to the municipality or county). Effective immediately.
HB 2943 <i>ISACO Opposes</i>	W. Davis	motor fuel tax-IEPA-emissions	Amends the Motor Fuel Tax Law. Provides that, beginning on July 1, 2019, the costs of the Environmental Protection Agency for the administration of the Vehicle Emissions Inspection Law of 2005 shall be paid, subject to appropriation, from the Motor Fuel Tax Fund into the Vehicle Inspection Fund. Provides that, beginning in 2019, no later than December 31 of each year, or as soon thereafter as practical, any balance remaining in the Vehicle Inspection Fund in excess of \$2,000,000 shall be transferred from the Vehicle Inspection Fund to the Motor Fuel Tax Fund. Effective immediately.

HB 2947	M. Zalewski	rota-share information	Amends the Retailers' Occupation Tax Act. Provides that, subject to certain restrictions, if the Department of Revenue may disclose confidential financial information to a municipality or county, then the Department of Revenue may also disclose that financial information to an independent third party who is authorized in writing by that municipality or county to receive the information. Effective immediately.
HB 2950	D. Welter	prop tx-surviving spouse	Amends the Property Tax Code. Makes the following changes with respect to the homestead exemption for veterans with disabilities: (1) provides that the exemption shall be prorated if the property is first used as a qualified residence by a veteran with a disability after January 1 of a taxable year; and (2) makes changes to the definition of surviving spouse to include the surviving spouse of a veteran who did not obtain an exemption before death, but who applied for a service-connected disability certification from the United States Department of Veterans Affairs or the United States Department of Defense no earlier than January 1, 2007 and would have qualified for the exemption under this Section in the current taxable year if he or she had survived. Effective immediately.
HB 2951	D. Welter	prop tx-freeze-quadruplegic	Amends the Property Tax Code. Provides that the Senior Citizens Assessment Freeze Homestead Exemption also applies to persons who are quadruplegic; defines person who is quadruplegic. Amends the State Mandates Act to make conforming changes. Effective immediately.
HB 2958	A. DeLuca	muni cd-collection of taxes	Amends the Illinois Municipal Code. Provides that a municipality may, by ordinance, provide that its use and occupation taxes shall be collected and enforced by the municipality (currently, the Department of Revenue). Provides that, if the tax is collected and enforced by the municipality, none of the proceeds collected from the tax shall be transferred into the Tax Compliance and Administration Fund. Effective immediately.
HB 2964	N. Smith	use/occ tx-motor vehicle	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that a portion of the net revenue realized from the tax imposed on motor vehicles shall be deposited into the Road Fund. Effective immediately.

HB 3011	C. Davidsmeyer	grants-motor fuel tax	Amends the Grant Accountability and Transparency Act. Provides that grants and grant funds which may be awarded under the Act shall not include funds derived from a motor fuel tax or funds derived from the Motor Fuel Tax Fund.
HB 3015	F. Hurley	prop tx-homestead-veteran	Amends the Property Tax Code. Provides that an annual homestead exemption, limited to a reduction of \$10,000 from the equalized assessed value of the property, is granted for property that is owned and occupied as the principal residence of the parent or parents of a veteran who was killed in the line of duty on or after January 1, 2019.
HB 3076	C. Meier	use/occ tx-holiday	Amends the Use Tax Act and the Retailers' Occupation Tax Act. Provides that, from August 2, 2019 through August 11, 2019, the tax imposed under the Acts on clothing and school supplies shall be at the rate of 1.25% (instead of 6.25%). Effective immediately.
HB 3078	M. Bristow	prop tx-senior freeze	Amends the Property Tax Code. In a Section concerning the Senior Citizens Assessment Freeze Homestead Exemption, provides that, for taxable years 2019 and thereafter, the maximum income limitation is \$75,000 (currently, \$65,000). Effective immediately.
HB 3096	E. Hernandez	PTELL-Referendum	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, as an alternative to certain other procedures, a taxing district may increase its aggregate extension if the taxing district obtains referendum approval as provided in the amendatory Act.
HB 3117 <i>ISACO Opposes</i>	B. Halbrook	prop tx-assessors-deputies	Amends the Property Tax Code. Provides that deputies and clerks appointed by a county assessor in a county with less than 3,000,000 inhabitants shall be appointed with the advice and consent of the county board. Provides that their compensation is to be fixed by the county board and paid by the county. Effective immediately.
HB 3143 <i>ISACO Opposes</i>	B. Halbrook	prop tx-supervisor assessment	Amends the Property Tax Code. Provides a county with less than 3,000,000 inhabitants may, upon referendum approval, change the manner in which it selects its county assessor or county supervisor of assessments from an elected position to an appointed position or from an appointed position to an elected position. Effective immediately.

HB 3163	J. Costello, II	Prop Tx-veterans Disabilities	Amends the Property Tax Code. Provides that the homestead exemption for veterans with disabilities carries over to the benefit of the veteran's surviving spouse if the veteran resided outside of the State but otherwise qualified for the exemption at the time of his or her death and the surviving spouse relocates to Illinois after the death of the veteran. Effective immediately.
HB 3244	T. Demmer	School Facility & Resource Tax	Amends the Counties Code. Provides that counties may impose a tax to be used exclusively for school facility purposes, school resources officers, or mental health professionals (rather than exclusively for school facility purposes). Adds referendum language to levy, reduce, or discontinue the tax. Amends the Innovation Development and Economy Act and the School Construction Law to make conforming changes. Amends the School Code to make conforming changes and to provide that if a school district having a population of less than 500,000 inhabitants determines that it is necessary for school security purposes and the related protection and safety of pupils and school staff to hire a school resource officer, the district may levy a tax or issue bonds as provided under a provision in the Code authorizing a school board to levy a tax or to borrow money and issue bonds for fire prevention, safety, energy conservation, accessibility, school security, and specified repair purposes if funds are not needed for those other purposes. Effective immediately.
HB 3279	M. McAuliffe	prop tx-first responders	Amends the Property Tax Code. Provides that qualified property that is owned by the surviving spouse of a fallen police officer, soldier, or rescue worker is exempt from taxation under this Code (currently, the governing body of a county or municipality may order the county clerk to abate those taxes). Effective immediately.
HB 3281 <i>ISACO Opposes</i>	M. Batinick	prop tx-aggregate extension	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that a taxing district shall reduce its aggregate extension base for the purpose of lowering its limiting rate for future years upon referendum approval initiated by the submission of a petition by the voters of the district. Effective immediately.

HB 3282	D. Welter	prop tx- first-time homebuyer	Amends the Property Tax Code. Creates a first-time homebuyer homestead exemption. Provides that residential property valued at \$75,000 or more that is owned and occupied by a first-time homebuyer is entitled to a reduction in the equalized assessed value of the property in the amount of \$7,500. Amends the State Mandates Act to require implementation without reimbursement.
HB 3324	C. Villanueva	prop tx-residential property	Amends the Property Tax Code. Provides that a benefit for accessibility improvements made to residential property applies regardless of whether a person with a disability has an ownership interest in the property, is liable for the payment of property taxes on the property, or currently lives in the property. Contains provisions concerning verification of eligibility.

HB 3376	M. Batinick	pension and education funding	Provides that the amendatory Act may be referred to as the Property Tax Relief and Pension Stabilization Fund Act. Amends the State Finance Act to create the Property Tax Relief and Pension Stabilization Fund. Provides that moneys in the Fund shall be used for State contributions to the 5 State-funded retirement systems and shall be used for grants to school districts. Specifies the percentage of the moneys in the Fund that shall be used for State contributions and for grants to school districts. Amends the State Budget Law of the Civil Administrative Code of Illinois. Creates a continuing appropriation of \$2,400,000,000 to the Fund. Amends the 5 State-funded Articles of the Illinois Pension Code. Makes changes to the funding formula, including changing the funding goal to 70% (instead of 90%) and providing that the amount of the contribution for the unfunded liability shall be an amount sufficient, in equal annual dollar amounts, to bring the total assets up to 70% of the total actuarial liabilities by 2045. Requires recertification of the amount of the fiscal year 2020 contribution. Amends the School Code. Provides that beginning State fiscal year 2021, the State Board of Education shall make grants to school districts from the Property Tax Relief and Pension Stabilization Fund and requires a school district that receives a grant from the Fund to certify to the county clerk the amount of the grant. Amends the Property Tax Code. Provides that the county clerk shall reduce the amount of tax levied by the amount certified by the school district. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.
HB 3388	D. Pappas	prop tx-ssi freeze	Amends the Property Tax Code. Creates an assessment freeze homestead exemption for persons receiving federal Supplemental Security Income. Effective immediately.
HB 3401	J. Mason	prop tx-disability-freeze	Amends the Property Tax Code. Creates an assessment freeze homestead exemption for persons with a disability. Sets forth the amount of the exemption. Provides that applicants must reapply on an annual basis. Effective immediately.

HB 3406	K. Villa	prop tx-senior freeze	Amends the Property Tax Code. In provisions concerning the Senior Citizens Assessment Freeze Homestead Exemption, provides that, for taxable years 2019 and thereafter, the maximum income limitation is \$85,000 (currently, \$65,000). Effective immediately.
HB 3412	M. Zalewski	use/occ tax-data centers	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Creates an exemption for qualified tangible personal property used in the construction or operation of a data center that has been granted a certificate of exemption by the Department of Revenue. Amends the Department of Revenue Law of the Civil Administrative Code of Illinois to add provisions concerning those certificates of exemption. Effective immediately.
HB 3523	M. Unes	use/occ tx-veterans	Amends the Use Tax Act and the Retailers' Occupation Tax Act. Creates an exemption for a motor vehicle purchased by a veteran with a disability that is designed to accommodate a wheelchair or any other special need of the veteran.
HB 3588	M. Zalewski	prop tx-homestead	Amends the Property Tax Code. Makes structural changes concerning homestead exemptions by creating separate divisions for homestead exemptions in counties with 3,000,000 or more inhabitants and counties with fewer than 3,000,000 inhabitants. Effective January 1, 2020.
HB 3600	S. Yingling	prop tax-subdivisions	Amends the Property Tax Code. Provides that, prior to the initial sale of any platted lot, the assessed valuation of platted and subdivided property shall be the assessed value assigned to the property when last assessed prior to its last transfer or conveyance (currently, the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes for which the property was used when last assessed prior to its platting). Provides that the changes made by the amendatory Act apply from January 1, 2019 through December 31, 2023. Makes other changes. Effective immediately.

HB 3627 <i>ISACO Opposes</i>	L. Walsh, Jr.	Finance-school Districts	Amends the State Revenue Sharing Act. Provides that, in fiscal year 2020, each school district having Personal Property Tax Replacement Fund receipts totaling 13% or more of its total revenues in fiscal year 2018 shall receive an additional amount equal to 16% of the total amount distributed to the school district from the Personal Property Tax Replacement Fund during fiscal year 2018. Requires the State Board of Education to identify those school districts to the Department of Revenue. Effective immediately.
HB 3656 <i>ISACO Opposes</i>	F. Crespo	PTELL-reserves	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, if, at the end of any levy year, a taxing district has reserves of 50% or more of its operating budget for that levy year, then, for the next levy year, extension limitation means 0% or the rate of increase approved by the voters. Preempts the power of home rule units to tax. Effective immediately.
HOUSE JOINT RESOLUTIONS			
HJR 3	L. Ford	property task force	Creates the Fair and Equitable Assessment of Property Task Force to study issues of assessment equity and fairness, and make recommendations that will ensure accountable and efficient delivery of uniform and transparent property valuations for property tax purposes.
HJR 39	T. Morrison	Property Task Force	Creates the Fair and Equitable Assessment of Property Task Force.
SENATE BILLS			
SB 39	J. Mulroe	prop tx-police and fire	Amends the Property Tax Code. Creates a homestead exemption in the amount of a reduction of \$5,000 from the equalized assessed value of property of police officers and firefighters with duty-related disabilities. Effective immediately.

SB 81	J. Morrison	property tax-assessment cap	Amends the Property Tax Code. Provides that, for assessment years following the next general assessment after the effective date of the amendatory Act, no increase in assessment may exceed 20% per year. Provides exceptions if: (1) the property is sold, transferred, or conveyed during the taxable year; (2) significant improvements were made to the property; (3) a homestead exemption or other preferential method of assessment was removed with respect to that property during the taxable year; or (4) the increase was due to an equalization factor imposed by the township, county, or Department of Revenue. Effective immediately.
SB 84	J. Bertino-Tarrant	use/occ-motor fuel-local gov	Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Riverboat Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

SB 110	T. Link	prop tx-surviving spouse	Amends the Property Tax Code. Provides that, for the 2015 taxable year and thereafter, the exemption for veterans with disabilities also carries over to the surviving spouse of a veteran who was killed in the line of duty in the current taxable year or any preceding taxable year. Provides that, for the 2019 taxable year and thereafter, the exemption for veterans with disabilities also carries over to (i) the surviving spouse of a veteran who did not obtain the exemption before death, but who would have qualified for the exemption in the current taxable year if he or she had survived and (ii) the surviving spouse of a veteran whose death was determined to be service-connected and who is certified by the United States Department of Veterans Affairs as being a current recipient of Dependency and Indemnity Compensation. Provides that, in the case of a surviving spouse who is certified by the United States Department of Veterans Affairs as being a current recipient of Dependency and Indemnity Compensation, the property is exempt. Effective immediately.
SB 140	J. Bertino-Tarrant	prop tax-senior citizens	Amends the Property Tax Code. Provides that a person who has been granted a senior citizens homestead exemption need not reapply for the exemption. Effective immediately.
SB 146 <i>ISACO Supports</i>	J. Tracy	tax compliance fund-transfer	Amends the State Finance Act, Counties Code, Illinois Municipal Code, Metro-East Park and Recreation District Act, Local Mass Transit District Act, Regional Transportation Authority Act, and Water Commission Act of 1985. Provides that the amounts transferred into the Tax Compliance and Administration Fund shall be reduced from 1.5% to 1%. Effective July 1, 2019.

SB 158	J. Barickman	prop tax-sales in error	Amends the Property Tax Code. Provides that, if the property contains a hazardous substance, hazardous waste, or an underground storage tank, the court may order the holder of the certificate of purchase to assign the certificate to the county collector upon request of the county collector. Provides that the county collector may further assign the certificate to the county, acting as trustee for taxing districts, or to a taxing district having an interest in the taxes sold. In a Section that allows a tax purchase be set aside as a sale in error if a county, city, village, or incorporated town has an interest in the property under the police and welfare power by advancements made from public funds, provides that such a sale in error may not be granted if the lien has been released, satisfied, discharged, or waived.
SB 527	T. Hutchinson	Prop Tx-Will Co-Loss-Airport	Amends the Property Tax Code to provide that the amount paid to the Will County Treasurer from the Tax Recovery Fund to compensate taxing districts for the loss of revenue on real property in Will County that is owned by the State of Illinois for the purpose of developing an airport shall be based on the amount of taxes that would have been extended for the current tax year for the exempt parcel if the parcel had been owned by a person whose property is not exempt (currently, the amount of leasehold taxes extended for the 2002 property tax year). Amends the State Finance Act to provide that compensation from the Tax Recovery Fund shall continue through December 31, 2030 (currently, December 31, 2020).
SB 685	M. Madigan	Business-Tech	Amends the Benefit Corporation Act. Makes a technical change in a Section concerning the short title.

SB 1035	C. Weaver	Tif-PTELL- Various	Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code to provide that any ordinance adopting tax increment financing on or after the effective date of the amendatory Act shall specify a date for the dissolution of the special tax allocation fund and a date for the termination of the designation of the redevelopment project area. Provides that, within 90 days after the effective date of the amendatory Act, each municipality shall amend all existing tax increment financing ordinances to specify a date for the dissolution of the special tax allocation fund and a date for termination of the designation of the redevelopment project area. Provides that municipalities shall notify affected taxing districts of the termination of redevelopment project areas by July 1 (currently, November 1) of the calendar year in which the redevelopment project area is terminated. Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, if a municipality has failed to provide timely notice to all taxing bodies of the termination of a redevelopment project area and the county clerk has been notified of that failure, then "recovered tax increment value" means the amount of the current year's equalized assessed value in the first year beginning at least 60 days after the notice has been provided.
SB 1041	D. DeWitte	Prop Tx-Lessee- Liablee-Payment	Amends the Property Tax Code to provide that, in a county with more than 800,000 inhabitants but fewer than 1,000,000 inhabitants, if a lessee is liable for the payment of property taxes extended against property that is owned by a taxing district, the county treasurer shall promptly notify the taxing district that owns the property if the property taxes are delinquent 60 days after the second installment due date. Provides that the taxing district shall promptly notify the county supervisor of assessments upon the execution of a new lease or the termination of a lease. Provides that the State's Attorney of the county in which the property is located may bring an action against the lessee in the circuit court to recover the full amount of delinquent taxes, interest, penalties, and costs. Effective January 1, 2020.

SB 1043	D. DeWitte	PTELL-Aggregate Extension Base	Amends the Property Tax Extension Limitation Law in the Property Tax Code to provide that a taxing district's aggregate extension base shall be adjusted whenever an assessment increase or decrease due to the issuance of a certificate of error, a decision of the board of review, or a decision of the Property Tax Appeal Board results in the overextension or underextension of taxes for the last preceding levy year.
SB 1160	S. Stadelman	prop tx-comparables	Amends the Property Tax Code. Provides that, with respect to non-residential property, neither the board of review nor the Property Tax Appeal Board may consider comparable real property sales made subject to a private restriction or covenant in connection with the sale or rental of the property if that private restriction or covenant substantially impairs the use of the comparable property as compared to the property subject to assessment, or if that private restriction or covenant materially increases the likelihood of vacancy or inactivity on the property. Effective immediately.
SB 1199	L. Murphy	prop tx-veterans-disability	Amends the Property Tax Code. Provides that a taxpayer who has been granted a homestead exemption for veterans with disabilities need not reapply if he or she has been found by the Department of Veterans' Affairs to be permanently and totally disabled. Provides when any change occurs in use or ownership of property that has been granted a homestead exemption for veterans with disabilities, the transferee shall notify the chief county assessment officer of the change in writing within 90 days. Provides that the chief county assessment officer shall ensure that, if the property ceases to qualify for the exemption as a result of the change in use or ownership, then the exemption shall be removed beginning with the next taxable year after the change occurs.

SB 1248	L. Murphy	prop tx-qualified forest abate	Amends the Property Tax Code. Provides that the county clerk shall abate 10% of the taxes imposed on qualified forest property that is part of a proposed new housing development. Provides that the owner of the property shall obtain approval from the Department of Natural Resources and shall submit a conservation plan and a new housing development plan to the Department of Natural Resources. Provides that qualified forest property means land of at least one acre that: (i) is at least 10% stocked by forest trees of any size; (ii) includes forest strips that are at least 120 feet wide; (iii) is managed in accordance with a conservation plan approved by the Department of Natural Resources; and (iv) is not developed for non-forest use as of January 1 of the first taxable year of the abatement. Effective immediately.
SB 1257	B. Cunningham	prop tx-senior homestead	Amends the Property Tax Code. In a Section concerning the Senior Citizens Homestead Exemption, provides that in all counties (now, in counties with less than 3,000,000 inhabitants), the county board may by resolution provide that if a person has been granted a senior citizens homestead exemption, the person qualifying need not reapply for the exemption. Provides that the county recorder of deeds or the county clerk shall alert the assessor whenever the transfer of ownership of any property receiving a Senior Citizens Homestead Exemption has occurred. Provides that, if such a transfer occurs, the assessor shall remove the exemption and provide the new property owner with information concerning reapplication. Changes in the introduced bill concerning reapplication for the Senior Citizens Homestead Exemption apply for taxable year 2019 and thereafter.

SB 1341 ISACO Supports	S. Landek	inc tx-lgdf deposits	Amends the Illinois Income Tax Act. Provides that, beginning on July 1, 2019, the amount transferred from the General Revenue Fund to the Local Government Distributive Fund shall be equal to 1/10 of the net revenue realized from the income tax imposed on individuals, trusts, estates, and corporations during the preceding month (currently, 6.06% of the net revenue realized from the income tax imposed upon individuals, trusts, and estates and 6.85% of the net revenue realized from the income tax imposed upon corporations). Effective July 1, 2019.
SB 1346	L. Ellman	prop tax-sr freeze- medicare	Amends the Property Tax Code. With respect to the Senior Citizens Assessment Freeze Homestead Exemption, provides that, beginning in assessment year 2019, the taxpayer's household income shall be reduced by any amounts paid as Medicare premiums. Provides that the bill takes effect on January 1, 2020.
SB 1348	C. Weaver	prop tx-urban decay	Amends the Property Tax Code. Provides that the abatement for property located in an area of urban decay also applies to newly remodeled single-family or duplex residential dwelling units (currently, only newly constructed single-family or duplex dwelling units).
SB 1379	T. Hutchinson	prop tx-income producing prop	Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, taxpayers of income producing property shall submit income and expense data related to the property annually to the chief county assessment officer. Provides that, in counties with fewer than 3,000,000 inhabitants, the county board may provide by resolution that taxpayers of income producing property shall submit income and expense data annually to the chief county assessment officer. Provides that, when determining the value of property for assessment purposes, the assessor may consider all relevant information pertaining to the fair cash value of the property, including, but not limited to, income and expense data, sales data, property characteristics data, construction cost data, appraisals, and other valuation information. Effective immediately.

SB 1456	T. Hutchinson	prop tx-non-exempt purpose	Amends the Property Tax Code. Provides that certain leasehold property that is used for an airport, for parking, or for waste disposal or processing and is used for a non-exempt purpose is subject to taxation as a leasehold for the period of time during which it is used for that non-exempt purpose. Provides that the use of a portion of that property for a non-exempt purpose shall have no effect on (i) the exemption of the remaining portion of the property that continues to be used for an exempt purpose or (ii) the future exemption of that same portion of the property if it ceases to be used for a non-exempt purpose and returned to use for an exempt purpose. The provisions of the bill apply only to property located in a municipality with a population of more than 500,000 inhabitants that is not subject to taxation due to its use for the purpose of parking. Makes conforming changes to the statutory base. Effective January 1, 2020.
SB 1550 <i>ISACO Supports</i>	D. DeWitte	inc tx-lgdf	Amends the Illinois Income Tax Act. Provides that an amount equal to 10% of the net revenue realized from the State income tax during the preceding month shall be transferred from the General Revenue Fund to the Local Government Distributive Fund (currently, the amount transferred is equal to the sum of (i) 6.06% of the net revenue realized from the tax imposed upon individuals, trusts, and estates and (ii) 6.85% of the net revenue realized from the tax imposed upon corporations).
SB 1552 <i>ISACO Opposes</i>	J. Tracy	revenue-school districts	Provides that school districts having Personal Property Tax Replacement (PPRT) Fund receipts totaling 13% or more of their total revenues in fiscal year 2018 are entitled to the additional distribution. The bill provides that the additional distribution shall be made only in fiscal year 2020 and shall be 19% of the total amount distributed to the school district from the Personal Property Tax Replacement Fund during fiscal year 2018. Provides that the total amount of additional distributions shall not exceed \$4,769,101.

SB 1553	D. McConchie	PTELL-referendum	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that a taxing district shall reduce its aggregate extension base for the purpose of lowering its limiting rate for future years upon referendum approval initiated by the submission of a petition by the voters of the district. Effective immediately.
SB 1555	P. Schimpf	use/occ tx-motor fuel	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on January 1, 2020, sales of motor fuel are exempt from taxation under the Acts. Effective immediately.
SB 1556	C. Rose	firework use-tax	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on January 1, 2020, in addition to all other rates of tax imposed under the Acts, a tax of 3.75% is imposed on the selling price of D.O.T. Class C common fireworks. Provides that D.O.T. Class C common fireworks has the meaning ascribed to it in the Pyrotechnic Use Act. Provides that, beginning on January 1, 2020, each month the Department shall pay into the Fire Prevention Fund 50% of the net revenue realized for the preceding month from the tax on the selling price of D.O.T. Class C common fireworks. Amends the Pyrotechnic Use Act. Provides that D.O.T. Class C common fireworks may only be purchased by individuals over the age of 18. Provides that the provision prohibiting the sale and use of fireworks does not apply to D.O.T. Class C common fireworks. Provides that fireworks may only be discharged by individuals over the age of 18. Effective immediately.
SB 1579	S. Bennett	prop tx-veterans	Amends the Property Tax Code. Provides that, if a veteran with a surviving spouse was in the process of review to receive the homestead exemption for veterans with disabilities, but the veteran died before the exemption was approved, then the application process shall continue and any subsequent approval granted to the veteran shall carry over to the spouse as long as the spouse meets the requirements for carry over.

SB 1581 <i>ISACO Supports</i>	J. Curran	County Code-retailers' revenue	Amends the Counties Code to provide that the Special County Retailers' Occupation Tax (previously the Special County Retailers' Occupation Tax for Public Safety, Public Facilities, Mental Health, Substance Abuse or Transportation) includes criminal justice within the term "public safety purposes."
SB 1591	E. Sims, Jr.	use/occ tax-data centers	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Creates an exemption for qualified tangible personal property used in the construction or operation of a data center that has been granted a certificate of exemption by the Department of Revenue. Amends the Department of Revenue Law of the Civil Administrative Code of Illinois to add provisions concerning those certificates of exemption. Effective immediately.
SB 1632	L. Ellman	PTELL-school districts	Amends the Property Tax Extension Limitation Law in the Property Tax Code. Provides that, for levy years 2019 and later, for school districts, the aggregate extension base is the greater of (A) the district's last preceding aggregate extension limit or (B) the district's last preceding aggregate extension, subject to certain adjustments. Provides that the term aggregate extension limit means the district's last preceding aggregate extension if the taxing district had utilized the maximum limiting rate permitted without referendum for each of the 3 immediately preceding levy years. Effective immediately.
SB 1676	J. Tracy	use/occ tx-multistate	Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Reinstates the exemption for the use or sale of tangible personal property purchased from an Illinois retailer by a taxpayer engaged in centralized purchasing activities in Illinois. Provides that the exemption sunsets on June 30, 2022 (currently, June 30, 2016). Effective immediately.
SB 1677	J. Tracy	use tax-multistate	Amends the Use Tax Act and the Service Use Tax Act. Provides that the multistate exemption includes the return of property of an out-of-State lessor or purchaser to this State for storage, repair, or refurbishment, so long as the property is not used by a lessee or purchaser in this State. Effective immediately.

SB 1689	L. Murphy	prop tx-senior freeze-income	Amends the Property Tax Code. Provides that for taxable year 2019, the maximum income limitation under the senior citizens assessment freeze homestead exemption is \$75,000 for counties with 3,000,000 or more inhabitants (currently, \$65,000). Provides that, for taxable year 2020 and thereafter, the maximum income limitation under the senior citizens assessment freeze homestead exemption is \$75,000 for all counties (currently, \$65,000). Effective immediately.
SB 1871	L. Holmes	prop tx-board qualifications	Amends the Property Tax Code. Provides that, in a county under township organization with less than 3,000,000 inhabitants and an appointed board of review, the county board may, by resolution, require that members of the board of review have certain professional assessment designations. Provides that, if the county board requires those designations, then provisions of the Code concerning the political makeup of the board of review do not apply to that county. Effective immediately.
SB 1895	D. Harmon	prop tx-senior freeze-income	Amends the Property Tax Code. Provides that, for taxable year 2019 and thereafter, the maximum income limitation under the senior citizens assessment freeze homestead exemption is \$75,000 (currently, \$65,000). Amends the Senior Citizens Real Estate Tax Deferral Act. Provides that the income limitation under the Act is \$75,000 for tax year 2019 and thereafter (currently, \$55,000). Effective immediately.
SB 2049	C. Castro	local rot-sourcing-collection	Amends the Retailers' Occupation Tax Act. Provides that if a purchaser makes payment over the phone, in writing, or via the Internet, and the property is delivered to a location in this State, then the sale shall be sourced to the location where the property is delivered. Provides that the sale shall be deemed to have occurred at the customer's address if the property is delivered and the delivery location is unknown. Amends the Counties Code, the Illinois Municipal Code, the Flood Prevention District Act, the Local Mass Transit District Act, and the Regional Transportation Authority Act. Provides that a unit of local government may require a retailer to collect and remit certain use and occupation taxes if the retailer qualifies as a retailer maintaining a place of business in this State under certain provisions of the Use Tax Act.

SB 2097	S. Stadelman	prop tx-various	Amends the Property Tax Code to provide that a taxing district may abate taxes on residential property that qualifies for an abatement under any program adopted by the governing authority of the taxing district for the purpose of revitalizing or stabilizing neighborhoods. Provides that, if a county purchases delinquent property, the county may take steps to maintain the property, including, but not limited to, the mowing of grass or removal of nuisance greenery, the removal of garbage, waste, debris, or other materials, or the demolition, repair, or remediation of unsafe structures. In a Section concerning sales in error granted because a county, city, village or incorporated town has an interest in the property because of advancements made from public funds, provides that no petition for a sale in error may be brought unless the party seeking the sale in error has submitted a request in writing to the county, city, village, or town to waive the amounts owed, and that request has been (i) denied or (ii) not acted upon for a period of at least 90 days from the date on which the request was made. Provides that the redemption period for property that has been declared abandoned or blighted is 6 months (currently, 2 years) from: (1) the date of sale, if the holder of the certificate of purchase is a unit of local government; or (2) the date the property was declared abandoned or blighted, if the holder of the certificate of purchase is not a unit of local government.
SB 2106	B. Stewart	community mental health tax	Amends the Community Mental Health Act. Provides that upon receipt of all the annual moneys collected from the tax levied under the Act, each governmental unit that levies that tax shall immediately deposit 20% of those moneys into a special fund directly controlled by the county sheriff to be used for mental health services within the county jail.