

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 governmental entity ~~taxing~~  
8 ~~district~~; delinquency.

9 (a) Notwithstanding any other provision of law, ~~in a~~  
10 ~~county with more than 800,000 inhabitants but fewer than~~  
11 ~~1,000,000 inhabitants,~~ if a lessee is liable for the payment  
12 of property taxes extended against property that is owned by a  
13 governmental entity ~~taxing district~~, and those taxes remain  
14 unpaid in whole or in part 60 days after the final ~~second~~  
15 installment due date, then the county treasurer shall promptly  
16 notify the governmental entity ~~taxing district~~ that owns the  
17 property of the delinquency in writing. The governmental  
18 entity ~~taxing district~~ shall promptly notify the county  
19 supervisor of assessments upon the execution of a new lease or  
20 the termination of a lease for property owned by the  
21 governmental entity ~~taxing district~~. The State's Attorney of  
22 the county in which the property is located may bring an action  
23 against the lessee in the circuit court in the name of the

1 People of the State of Illinois, and, upon proof of liability,  
2 the court shall enter judgment against the lessee in a sum  
3 equal to the full amount of delinquent taxes, interest,  
4 penalties, and costs. This judgment shall be enforceable  
5 against the lessee, or any other parties provided by  
6 applicable law, in any manner permitted by law for the  
7 collection of a debt or judgment. The proceeds of any judgment  
8 under this Section shall be distributed to the taxing  
9 districts as otherwise provided in this Code.

10 (b) Before tax year 2024, this Section applies to property  
11 located in a county with more than 800,000 inhabitants but  
12 fewer than 1,000,000 inhabitants. For tax year 2024 and  
13 thereafter, this Section applies in all counties.

14 (c) As used in this Section:

15 "Governmental entity" means, before tax year 2024, a  
16 taxing district, as defined in Section 1-150.

17 "Governmental entity" means, for tax year 2024 and  
18 thereafter, a unit of federal, State, or local government, a  
19 school district, or a community college district.

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

21 Section 99. Effective date. This Act takes effect upon  
22 becoming law.