

# SB2102



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2102

Introduced 2/6/2025, by Sen. Erica Harriss

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-50

Amends the Property Tax Code. Provides that a taxing district's budget and appropriation ordinance and estimate of revenues may be filed electronically with the county clerk. Provides that, if a taxing district's budget and appropriation ordinance and estimate of revenues are filed electronically with the county clerk, the county clerk shall accept and acknowledge that electronic filing by providing a receipt to the taxing district. Effective immediately.

LRB104 06125 HLH 16158 b

A BILL FOR

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 18-50 as follows:

6 (35 ILCS 200/18-50)

7 Sec. 18-50. Filing of budget and appropriation ordinance.  
8 The governing authority of each taxing district shall file  
9 with the county clerk, either electronically or with a paper  
10 submission, within 30 days of their adoption a certified copy  
11 of its appropriation and budget ordinances or resolutions, as  
12 well as an estimate, certified by its chief fiscal officer, of  
13 revenues, by source, anticipated to be received by the taxing  
14 district in the following fiscal year. If the governing  
15 authority fails to file the required documents, the county  
16 clerk shall have the authority, after giving timely notice of  
17 the failure to the taxing district, to refuse to extend the tax  
18 levy until the documents are so filed.

19 If the budget and appropriation ordinance and estimate of  
20 revenues under this Section is filed electronically, the  
21 county clerk shall accept and acknowledge that electronic  
22 filing by providing a receipt to the taxing district.

23 In determining the amount of maximum tax authorized to be

1 levied by any statute of this State, the assessed valuation of  
2 the current year of property as assessed and reviewed by the  
3 local assessment officials or the Department, and as equalized  
4 or confirmed by the Department, shall be used.

5 (Source: P.A. 86-233; 86-953; 86-957; 86-1475; 87-17; 87-477;  
6 87-895; 88-455.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law.