

1 AN ACT in relation to taxation.

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 20-130 as follows:

6 (35 ILCS 200/20-130)

7 Sec. 20-130. Distribution of taxes in counties of less
8 than 3,000,000; return of erroneous distribution.

9 (a) All distributions of taxes collected and interest
10 earned thereon by a county on behalf of taxing districts must
11 be made by the county treasurer, in counties with less than
12 3,000,000 inhabitants, within 30 days after the due date and
13 at 30 days intervals thereafter, unless the amount to be
14 distributed is less than \$5. The county treasurer shall
15 distribute the taxes collected at the next 30-day interval if
16 the taxes collected are \$5 or more. If the tax collections
17 for a taxing district are less than \$5 for 3 consecutive
18 30-day intervals, the county treasurer shall automatically
19 distribute the taxes collected to the unit of local
20 government on the third 30-day interval. The county
21 treasurer shall determine the manner in which all
22 distributions under this Section are to be made. The manner
23 of distribution may include, but is not limited to, check or
24 electronic funds transfer.

25 Nothing in this subsection (a) shall preclude a county
26 treasurer from accepting advance tax payments for taxes not
27 yet due.

28 (b) Notwithstanding any other law to the contrary, if a
29 county makes an erroneous distribution of taxes collected and
30 interest earned thereon, upon majority vote of the governing
31 board of the taxing district that received the erroneous

1 distribution, the taxing district shall return the funds to
2 the county treasurer.

3 (Source: P.A. 91-378, eff. 7-30-99.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.