

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 21-16 as follows:

(35 ILCS 200/21-16)

Sec. 21-16. Property owned by a governmental entity ~~taxing district~~; delinquency.

(a) Notwithstanding any other provision of law, ~~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 governmental entity ~~taxing district~~, and those taxes remain unpaid in whole or in part 60 days after the final ~~second~~ installment due date, then the county treasurer shall promptly notify the governmental entity ~~taxing district~~ that owns the property of the delinquency in writing. The governmental entity ~~taxing district~~ shall promptly notify the county supervisor of assessments upon the execution of a new lease or the termination of a lease for property owned by the governmental entity ~~taxing district~~. The State's Attorney of the county in which the property is located may bring an action against the lessee in the circuit court in the name of the

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

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

(c) As used in this Section:

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

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

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

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