



Rep. Robert "Bob" Rita

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10300SB2213ham003

LRB103 28715 HLH 62774 a

1 AMENDMENT TO SENATE BILL 2213

2 AMENDMENT NO. _____. Amend Senate Bill 2213 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 23-20 as follows:

6 (35 ILCS 200/23-20)

7 Sec. 23-20. Effect of protested payments; refunds. No
8 protest shall prevent or be a cause of delay in the
9 distribution of tax collections to the taxing districts of any
10 taxes collected which were not paid under protest. If the
11 final order of the Property Tax Appeal Board or of a court
12 results in a refund to the taxpayer, refunds shall be made by
13 the collector from funds remaining in the Protest Fund until
14 such funds are exhausted and thereafter from the next funds
15 collected after entry of the final order until full payment of
16 the refund and interest thereon has been made. Interest from

1 the date of payment, regardless of whether the payment was
2 made before the effective date of this amendatory Act of 1997,
3 or from the date payment is due, whichever is later, to the
4 date of refund shall also be paid to the taxpayer at the annual
5 rate of the lesser of (i) 5% or (ii) the percentage increase in
6 the Consumer Price Index For All Urban Consumers during the
7 12-month calendar year preceding the levy year for which the
8 refund was made, as published by the federal Bureau of Labor
9 Statistics.

10 A claim for a refund resulting from a final order of the
11 Property Tax Appeal Board shall not be allowed unless the
12 claim is filed within 20 years after the date the right to a
13 refund arose. However, the aggregate total of refunded taxes
14 and interest shall not exceed \$5,000,000 in any calendar year
15 for claims filed more than 7 years after the right to the
16 refund arose. If the payment of a claim for a refund would
17 cause the aggregate total of taxes and interest for claims
18 filed more than 7 years after the right to the refund arose to
19 exceed \$5,000,000 in any year, then the refund shall be paid in
20 the next succeeding year.

21 The changes made to this Section by this amendatory Act of
22 the 103rd General Assembly apply to matters concerning refund
23 claims filed on or after the first day of the first month
24 following the effective date of this amendatory Act of the
25 103rd General Assembly.

26 (Source: P.A. 94-558, eff. 1-1-06.)

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