

# HB2862



## 100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB2862

by Rep. Luis Arroyo

### SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-760 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department of Revenue shall conduct a study concerning taxes and utility payments made by churches, clergy, non-profit hospitals, and public universities of the State. Provides that the study shall be completed and the results shall be submitted to the Governor and the General Assembly no later than January 1, 2018. Effective immediately.

LRB100 10698 HLH 20922 b

FISCAL NOTE ACT  
MAY APPLY

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 Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by adding Section  
6 2505-760 as follows:

7 (20 ILCS 2505/2505-760 new)

8 Sec. 2505-760. Non-profit study. The Department shall  
9 conduct a study concerning taxes and utility payments made by  
10 churches, clergy, non-profit hospitals, and public  
11 universities of the State. The study shall examine income  
12 taxes, State and local use and occupation taxes, excise taxes,  
13 property taxes, utility taxes, and utility payments paid by  
14 those entities. The study shall be completed and the results  
15 shall be submitted to the Governor and the General Assembly no  
16 later than January 1, 2018. This Section is repealed on June  
17 30, 2018.

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