

HB4660



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4660

Introduced 2/5/2020, by Rep. Joe Sosnowski

SYNOPSIS AS INTRODUCED:

35 ILCS 200/11-25

Amends the Property Tax Code. Provides that the effective date of a pollution control facility certificate shall be the date of recommendation by the Illinois Environmental Protection Agency to the Pollution Control Board for the certificate or the date of the construction of the facility, whichever is later (currently, the date of application or the date of the construction of the facility, whichever is later). Effective immediately.

LRB101 17686 HLH 67113 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT 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 Property Tax Code is amended by changing
5 Section 11-25 as follows:

6 (35 ILCS 200/11-25)

7 Sec. 11-25. Certification procedure. Application for a
8 pollution control facility certificate shall be filed with the
9 Pollution Control Board in a manner and form prescribed in
10 regulations issued by that board. The application shall contain
11 appropriate and available descriptive information concerning
12 anything claimed to be entitled in whole or in part to tax
13 treatment as a pollution control facility. If it is found that
14 the claimed facility or relevant portion thereof is a pollution
15 control facility as defined in Section 11-10, the Pollution
16 Control Board, acting through its Chairman or his or her
17 specifically authorized delegate, shall enter a finding and
18 issue a certificate to that effect. The certificate shall
19 require tax treatment as a pollution control facility, but only
20 for the portion certified if only a portion is certified. The
21 effective date of a certificate shall be the date of
22 recommendation by the Illinois Environmental Protection Agency
23 to the Pollution Control Board ~~application~~ for the certificate

1 or the date of the construction of the facility, whichever is
2 later.

3 (Source: P.A. 100-201, eff. 8-18-17.)

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