



Sen. Dale Fowler

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10100SB1055sam001

LRB101 06566 HLH 58964 a

1 AMENDMENT TO SENATE BILL 1055

2 AMENDMENT NO. _____. Amend Senate Bill 1055 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 11-155, 11-160, and 11-165 and by adding Section
6 11-161 as follows:

7 (35 ILCS 200/11-155)

8 Sec. 11-155. Assessment ~~Certification and assessment~~
9 authority. For assessment tax purposes, a qualifying water
10 treatment facility shall provide proof of a valid facility
11 number issued by the Illinois Environmental Protection Agency
12 and be certified as such by the Director of Natural Resources
13 ~~and shall~~ be assessed by the Department of Revenue.

14 (Source: P.A. 92-278, eff. 1-1-02.)

15 (35 ILCS 200/11-160)

1 Sec. 11-160. Approval procedure. ~~Applications~~ ~~Application~~
2 for approval as a qualifying water treatment facility that are
3 filed prior to January 1, 2020 shall be filed with the
4 Department of Natural Resources in the manner and form
5 prescribed by the Director of National Resources. The
6 application shall contain appropriate and available
7 descriptive information concerning anything claimed to be
8 entitled to tax treatment as defined in this Division 4. If it
9 is found that the facility meets the definition, the Director
10 of Natural Resources, or his or her duly authorized designee,
11 shall enter a finding and issue a certificate that requires tax
12 treatment as a qualifying water treatment facility. The
13 effective date of a certificate shall be on January 1 preceding
14 the date of certification or preceding the date construction or
15 installation of the facility commences, whichever is later.

16 (Source: P.A. 92-278, eff. 1-1-02.)

17 (35 ILCS 200/11-161 new)

18 Sec. 11-161. Application procedure; assessment by
19 Department of Revenue. Applications for assessment as a
20 qualifying water treatment facility that are filed on or after
21 January 1, 2020 shall be filed with the Department of Revenue
22 in the manner and form prescribed by the Department of Revenue.
23 The application shall contain appropriate documentation that
24 the applicant has been issued a valid facility number by the
25 Illinois Environmental Protection Agency and is entitled to tax

1 treatment as defined in this Division 4. The effective date of
2 an assessment shall be on January 1 preceding the date of
3 approval by the Department of Revenue or preceding the date
4 construction or installation of the facility commences,
5 whichever is later.

6 (35 ILCS 200/11-165)

7 Sec. 11-165. Judicial review; qualifying water treatment
8 facilities. Any applicant or holder aggrieved by the issuance,
9 refusal to issue, denial, revocation, modification, or
10 restriction of an assessment as a qualifying water treatment
11 facility ~~certificate~~ may appeal the finding and order of the
12 Department of Revenue (if on or after January 1, 2020) or the
13 Department of Natural Resources (if before January 1, 2020)
14 under the Administrative Review Law.

15 (Source: P.A. 92-278, eff. 1-1-02.)

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