



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB1427

Introduced 1/31/2023, by Rep. Joe C. Sosnowski

SYNOPSIS AS INTRODUCED:

35 ILCS 200/Art. 18 Div. 5.2 heading new
35 ILCS 200/18-249.6 new

Amends the Property Tax Code. Provides for a non-binding, advisory referendum on the question of whether a taxing district should reduce its aggregate extension by up to 10% from its aggregate extension for the previous taxable year. Provides that the referendum shall be initiated by a petition signed by a number of registered voters of the taxing district that is equal to or greater than 1% but less than 5% of the total number of votes cast in the taxing district in the preceding general election. Provides for a binding referendum on the question of whether a taxing district shall reduce its aggregate extension by up to 10% from its aggregate extension for the previous taxable year. Provides that the referendum shall be initiated by a petition signed by a number of registered voters of a taxing district that is equal to or greater than 5% of the total number of votes cast in the taxing district in the preceding general election. Preempts the power of home rule units to tax. Effective immediately.

LRB103 26116 HLH 52471 b

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 adding
5 Division 5.2 to Article 18 as follows:

6 (35 ILCS 200/Art. 18 Div. 5.2 heading new)

7 Division 5.2. Taxpayer Empowerment Law

8 (35 ILCS 200/18-249.6 new)

9 Sec. 18-249.6. Referenda to decrease the taxing district's
10 aggregate extension.

11 (a) Notwithstanding any other provision of law, upon
12 submission of a petition signed by a number of registered
13 voters of a taxing district that is equal to or greater than 1%
14 but less than 5% of the total number of votes cast in the
15 taxing district in the preceding general election, a
16 non-binding, advisory referendum on the question of whether
17 the taxing district should reduce its aggregate extension by
18 up to 10% from its aggregate extension for the previous
19 taxable year shall be submitted to the voters of the taxing
20 district at the next regularly scheduled general or
21 consolidated election in accordance with the Election Code;
22 however, in no event shall a question under this Section be

1 submitted at a primary election.

2 (b) Notwithstanding any other provision of law, upon
3 submission of a petition signed by a number of registered
4 voters of a taxing district that is equal to or greater than 5%
5 of the total number of votes cast in the taxing district in the
6 preceding general election, a binding referendum on the
7 question of whether the taxing district shall reduce its
8 aggregate extension by up to 10% from its aggregate extension
9 for the previous taxable year shall be submitted to the voters
10 of the taxing district at the next regularly scheduled general
11 or consolidated election in accordance with the Election Code;
12 however, in no event shall a question under this Section be
13 submitted at a primary election.

14 (c) Petitions under subsection (a) or (b) may be
15 circulated no earlier than 12 months prior to the date the
16 petition is filed under this subsection. A petition under
17 subsection (a) or (b) shall be filed with the applicable
18 election authority, as defined in Section 1-3 of the Election
19 Code, or, in the case of multiple election authorities, with
20 the State Board of Elections, in the time and manner specified
21 in Article 28 of the Election Code. The validity of petitions
22 under subsections (a) or (b) shall be determined as provided
23 by Article 28 of the Election Code. The election authority or
24 Board, as applicable, shall certify the question and the
25 proper election authority or authorities shall submit the
26 question to the voters. Except as otherwise provided in this

1 Section, this referendum shall be subject to all other general
2 election law requirements.

3 (d) The proposition seeking to reduce the taxing
4 district's aggregate extension shall be in substantially the
5 following form:

6 "Should the aggregate extension for (taxing district)
7 be reduced from (previous levy year's extension) to
8 (proposed extension, which may be up to 10% less than the
9 previous levy year's extension) for (levy year)?"

10 Votes shall be recorded as "Yes" or "No".

11 If the referendum is a binding referendum as provided in
12 subsection (b), and a majority of all votes cast on the
13 proposition are in favor of the proposition, then, for the
14 levy year immediately after the levy year in which the
15 election is held, the taxing district's aggregate extension
16 shall be reduced as provided in the referendum.

17 (e) As used in this Section:

18 "Aggregate extension" means the annual corporate extension
19 for the taxing district and those special purpose extensions
20 that are made annually for the taxing district.

21 "Taxing district" has the same meaning provided in Section
22 1-150.

23 (f) This Section is a limitation on the power of home rule
24 units to tax under subsection (g) of Section 6 of Article VII
25 of the Illinois Constitution.

26 (g) If there is a conflict between a provision of this

1 Section and another law of this State, including, but not
2 limited to, the Property Tax Extension Limitation Law and the
3 Election Code, this Section controls.

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