



Rep. Robert "Bob" Rita

Filed: 5/25/2023

10300HB2232ham002

LRB103 25574 HLH 62512 a

1 AMENDMENT TO HOUSE BILL 2232

2 AMENDMENT NO. _____. Amend House Bill 2232, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

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

7 (35 ILCS 200/23-20)

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

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

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