



Sen. Ram Villivalam

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10300SB2395sam001

LRB103 29197 HLH 59520 a

1 AMENDMENT TO SENATE BILL 2395

2 AMENDMENT NO. _____. Amend Senate Bill 2395 on page 4,
3 line 2, by replacing "Any" with "In counties with 3,000,000 or
4 more inhabitants, any ~~Any~~"; and

5 on page 4, line 7, by replacing "Any" with "In counties with
6 3,000,000 or more inhabitants, any"; and

7 on page 8, line 23, after "law,", by inserting "in counties
8 with fewer than 3,000,000 inhabitants,"; and

9 on page 9, line 4, after "thereof.", by inserting
10 "Notwithstanding any other provision of law, in counties with
11 3,000,000 or more inhabitants, if a taxpayer owes an arrearage
12 of taxes due to an administrative error, and if the county
13 collector sends a separate bill for that arrearage as provided
14 in Section 14-41, then any part of the arrearage of taxes that
15 remains unpaid on the day after the due date specified on that

1 tax bill shall be deemed delinquent and shall bear interest
2 after that date at the rate of: (i) 1 1/2% per month or portion
3 thereof for tax years prior to 2023; or (ii) 0.75% per month or
4 portion thereof for tax years 2023 and thereafter."; and

5 by replacing everything from line 16 on page 14 through line 4
6 on page 15 with the following:

7 "(35 ILCS 200/21-45)

8 Sec. 21-45. Failure to issue tax bill in prior year. In the
9 event no tax bill was issued as provided in Section 21-30, on
10 any property in any previous year for any reason, one tax bill
11 shall be prepared and mailed by July 1 of the year subsequent
12 to the year in which no tax bill was issued, and taxes on that
13 property for that year only shall bear interest after the
14 first day of August of that year. In counties with fewer than
15 3,000,000 inhabitants, interest shall accrue at the rate of 1
16 1/2% per month or portion thereof until paid or forfeited. In
17 counties with 3,000,000 or more inhabitants, if the taxes are
18 for a tax year prior to tax year 2023, then interest shall
19 accrue at the rate of 1 1/2% per month or portion thereof until
20 paid or forfeited. In counties with 3,000,000 or more
21 inhabitants, if the taxes are for the 2023 tax year or a
22 subsequent tax year, then interest shall accrue at the rate of
23 0.75% per month or portion thereof until paid or forfeited.

24 (Source: P.A. 87-17; 88-455.)"; and

1 on page 18, by replacing lines 8 through 18 with the following:

2 "(d) In counties with fewer than 3,000,000
3 inhabitants, any ~~Any~~ amount paid to redeem a forfeiture
4 occurring subsequent to the tax sale together with 12%
5 penalty thereon for each year or portion thereof
6 intervening between the date of the forfeiture redemption
7 and the date of redemption from the sale. In counties with
8 3,000,000 or more inhabitants, for tax years prior to tax
9 year 2023, any amount paid to redeem a forfeiture
10 occurring subsequent to the tax sale together with 12%
11 penalty thereon for each year or portion thereof
12 intervening between the date of the forfeiture redemption
13 and the date of redemption from the sale. In counties with
14 3,000,000 or more inhabitants, for tax year 2023 or any
15 tax year thereafter, any amount paid to redeem a
16 forfeiture occurring subsequent to the tax sale together
17 with 0.75% penalty thereon for each month or portion
18 thereof intervening between the date of the forfeiture
19 redemption and the date of redemption from the sale."