

1 AN ACT in relation to taxation.

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 20-130 as follows:

6 (35 ILCS 200/20-130)

7 Sec. 20-130. Distribution of taxes in counties of less  
8 than 3,000,000; return of erroneous distribution.

9 (a) All distributions of taxes collected and interest  
10 earned thereon by a county on behalf of taxing districts must  
11 be made by the county treasurer, in counties with less than  
12 3,000,000 inhabitants, within 30 days after the due date and  
13 at 30 days intervals thereafter, unless the amount to be  
14 distributed is less than \$5. The county treasurer shall  
15 distribute the taxes collected at the next 30-day interval if  
16 the taxes collected are \$5 or more. If the tax collections  
17 for a taxing district are less than \$5 for 3 consecutive  
18 30-day intervals, the county treasurer shall automatically  
19 distribute the taxes collected to the unit of local  
20 government on the third 30-day interval. The county  
21 treasurer shall determine the manner in which all  
22 distributions under this Section are to be made. The manner  
23 of distribution may include, but is not limited to, check or  
24 electronic funds transfer.

25 Nothing in this subsection (a) shall preclude a county  
26 treasurer from accepting advance tax payments for taxes not  
27 yet due.

28 (b) Notwithstanding any other law to the contrary, if a  
29 county makes an erroneous distribution of taxes collected and  
30 interest earned thereon, upon majority vote of the governing  
31 board of the taxing district that received the erroneous

1 distribution, the taxing district shall return the funds to  
2 the county treasurer.

3 (Source: P.A. 91-378, eff. 7-30-99.)

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