

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 Section 20-27 as follows:

6 (35 ILCS 200/20-27 new)

7 Sec. 20-27. Reimbursement of tax proceeds for annexed
8 property. Notwithstanding any other provision of law,
9 beginning in taxable year 2010, if property is annexed to a
10 municipality under Section 7-1-13 of the Illinois Municipal
11 Code at any time during the taxable year, any taxpayer who is
12 liable for paying property taxes on the property during the
13 taxable year may apply to the municipality for a refund of the
14 amount of property taxes (i) paid by the taxpayer, (ii)
15 distributed to the municipality, and (ii) attributable to the
16 annexed property for the portion of the taxable year during
17 which the property was not included in the municipality. The
18 municipality shall refund those amounts to the taxpayer within
19 60 days after the application is received.

20 A home rule unit may not regulate the collection or
21 distribution of tax proceeds in a manner inconsistent with this
22 Section. This subsection is a limitation under subsection (i)
23 of Section 6 of Article VII of the Illinois Constitution on the

1 concurrent exercise by home rule units of powers and functions
2 exercised by the State.

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