



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB4001

Introduced 1/18/2012, by Rep. Ann Williams

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-25
35 ILCS 200/20-26 new

Amends the Property Tax Code. Provides that, in counties with 3,000,000 or more inhabitants, beginning on January 1, 2013, a person or entity that is required to pay property taxes on 10 or more property index numbers during the taxable year must make payment by means of electronic funds transfer. Preempts the concurrent exercise of home rule powers. Effective immediately.

LRB097 15045 HLH 60116 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

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 changing
5 Section 20-25 and by adding Section 20-26 as follows:

6 (35 ILCS 200/20-25)

7 Sec. 20-25. Forms of payment.

8 (a) Except as otherwise provided in Section 20-26, taxes
9 ~~Taxes~~ levied by taxing districts may be satisfied by payment in
10 legal money of the United States, cashier's check, certified
11 check, post office money order, bank money order issued by a
12 national or state bank that is insured by the Federal Deposit
13 Insurance Corporation, or by a personal or corporate check
14 drawn on such a bank, to the respective collection officers who
15 are entitled by law to receive the tax payments or by credit
16 card in accordance with the Local Governmental Acceptance of
17 Credit Cards Act. A county collector may refuse to accept a
18 personal or corporate check within 45 days before a tax sale or
19 at any time if a previous payment by the same payer was
20 returned by a bank for any reason.

21 (b) Except as otherwise provided in Section 20-26,
22 beginning ~~Beginning~~ on January 1, 2012, subject to compliance
23 with all applicable purchasing requirements, a county with a

1 population of more than 3,000,000 is required to accept payment
2 by credit card for each installment of property taxes; provided
3 that all service charges or fees, as determined by the county,
4 associated with the processing or accepting of a credit card
5 payment by the county shall be paid by the taxpayer. If a
6 taxpayer elects to make a property tax payment by credit card
7 and a service charge or fee is imposed, the payment of that
8 service charge or fee shall be deemed voluntary by the taxpayer
9 and shall not be refundable. Nothing in this subsection
10 requires a county with a population of more than 3,000,000 to
11 accept payment by credit card for the payment on any
12 installment of taxes that is delinquent under Section 21-10,
13 21-25, or 21-30 of the Property Tax Code or for the purposes of
14 any tax sale or scavenger sale under Division 3.5, 4, or 5 of
15 Article 21 of the Property Tax Code. A county that accepts
16 payment of property taxes by credit card in accordance with the
17 terms of this subsection shall not incur liability for or
18 associated with the collection of a property tax payment by
19 credit card. The public hearing requirement of subsection (a)
20 of Section 20 of the Local Governmental Acceptance of Credit
21 Cards Act shall not apply to this subsection. This subsection
22 is a limitation under subsection (i) of Section 6 of Article
23 VII of the Illinois Constitution on the concurrent exercise by
24 home rule units of powers and functions exercised by the State.
25 (Source: P.A. 96-1248, eff. 7-23-10; 96-1250, eff. 7-23-10;
26 97-333, eff. 8-12-11.)

1 (35 ILCS 200/20-26 new)

2 Sec. 20-26. Mandatory payment by electronic funds
3 transfer; counties of 3,000,000 or more.

4 (a) Beginning on January 1, 2013, in counties with a
5 population of 3,000,000 or more inhabitants, all payment of
6 property taxes by high-volume payers must be made by means of
7 electronic funds transfer via a website operated by the county
8 collector or its agent and according to the rules and
9 procedures for the payment of property taxes by high-volume
10 payers, as announced by the collector from time to time. For
11 purposes of this Section, "high-volume payer" means any person
12 or entity that pays, whether directly or through an agent or
13 subsidiary, property taxes on 10 or more property index numbers
14 corresponding to real property that is located within a county
15 of 3,000,000 or more inhabitants, with respect to that
16 particular tax year and installment of real property taxes.

17 (b) The county collector may, in his or her discretion,
18 reject or return any property tax payment that is submitted in
19 a manner inconsistent with subsection (a) of this Section. Any
20 county that rejects or returns a property tax payment pursuant
21 to this subsection (b) shall be deemed to have acted in good
22 faith compliance with this Section and shall not incur any
23 liability for or associated with such action.

24 (c) If any proffered payment of property taxes is rejected
25 or returned by the collector pursuant to subsection (b), those

1 unpaid taxes shall bear interest under Section 21-25 until such
2 taxes are forfeited to the State of Illinois or until full
3 payment thereof is made in accordance with the requirements of
4 this Section.

5 (d) In counties with a population of 3,000,000 or more
6 inhabitants, the county collector shall promulgate such rules
7 and procedures as he or she from time to time deems necessary
8 to effectuate a program of electronic funds transfer consistent
9 with requirements of this Section.

10 (e) This Section is a limitation under subsection (i) of
11 Section 6 of Article VII of the Illinois Constitution on the
12 concurrent exercise by home rule units of powers and functions
13 exercised by the State.

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.