

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 Sections 9-275 and 15-175 as follows:

6 (35 ILCS 200/9-275)

7 Sec. 9-275. Erroneous homestead exemptions.

8 (a) For purposes of this Section:

9 "Erroneous homestead exemption" means a homestead
10 exemption that was granted for real property in a taxable year
11 if the property was not eligible for that exemption in that
12 taxable year. If the taxpayer receives an erroneous homestead
13 exemption under a single Section of this Code for the same
14 property in multiple years, that exemption is considered a
15 single erroneous homestead exemption for purposes of this
16 Section. However, if the taxpayer receives erroneous homestead
17 exemptions under multiple Sections of this Code for the same
18 property, or if the taxpayer receives erroneous homestead
19 exemptions under the same Section of this Code for multiple
20 properties, then each of those exemptions is considered a
21 separate erroneous homestead exemption for purposes of this
22 Section.

23 "Homestead exemption" means an exemption under Section

1 15-165 (veterans with disabilities), 15-167 (returning
2 veterans), 15-168 (persons with disabilities), 15-169
3 (standard homestead for veterans with disabilities), 15-170
4 (senior citizens), 15-172 (senior citizens assessment freeze),
5 15-175 (general homestead), 15-176 (alternative general
6 homestead), or 15-177 (long-time occupant).

7 "Erroneous exemption principal amount" means the total
8 difference between the property taxes actually billed to a
9 property index number and the amount of property taxes that
10 would have been billed but for the erroneous exemption or
11 exemptions.

12 "Taxpayer" means the property owner or leasehold owner that
13 erroneously received a homestead exemption upon property.

14 (b) Notwithstanding any other provision of law, in counties
15 with 3,000,000 or more inhabitants, the chief county assessment
16 officer shall include the following information with each
17 assessment notice sent in a general assessment year: (1) a list
18 of each homestead exemption available under Article 15 of this
19 Code and a description of the eligibility criteria for that
20 exemption; (2) a list of each homestead exemption applied to
21 the property in the current assessment year; (3) information
22 regarding penalties and interest that may be incurred under
23 this Section if the taxpayer received an erroneous homestead
24 exemption in a previous taxable year; and (4) notice of the
25 60-day grace period available under this subsection. If, within
26 60 days after receiving his or her assessment notice, the

1 taxpayer notifies the chief county assessment officer that he
2 or she received an erroneous homestead exemption in a previous
3 taxable year, and if the taxpayer pays the erroneous exemption
4 principal amount, plus interest as provided in subsection (f),
5 then the taxpayer shall not be liable for the penalties
6 provided in subsection (f) with respect to that exemption.

7 (c) In counties with 3,000,000 or more inhabitants, when
8 the chief county assessment officer determines that one or more
9 erroneous homestead exemptions was applied to the property, the
10 erroneous exemption principal amount, together with all
11 applicable interest and penalties as provided in subsections
12 (f) and (j), shall constitute a lien in the name of the People
13 of Cook County on the property receiving the erroneous
14 homestead exemption. Upon becoming aware of the existence of
15 one or more erroneous homestead exemptions, the chief county
16 assessment officer shall cause to be served, by both regular
17 mail and certified mail, a notice of discovery as set forth in
18 subsection (c-5). The chief county assessment officer in a
19 county with 3,000,000 or more inhabitants may cause a lien to
20 be recorded against property that (1) is located in the county
21 and (2) received one or more erroneous homestead exemptions if,
22 upon determination of the chief county assessment officer, the
23 taxpayer received: (A) one or 2 erroneous homestead exemptions
24 for real property, including at least one erroneous homestead
25 exemption granted for the property against which the lien is
26 sought, during any of the 3 collection years immediately prior

1 to the current collection year in which the notice of discovery
2 is served; or (B) 3 or more erroneous homestead exemptions for
3 real property, including at least one erroneous homestead
4 exemption granted for the property against which the lien is
5 sought, during any of the 6 collection years immediately prior
6 to the current collection year in which the notice of discovery
7 is served. Prior to recording the lien against the property,
8 the chief county assessment officer shall cause to be served,
9 by both regular mail and certified mail, return receipt
10 requested, on the person to whom the most recent tax bill was
11 mailed and the owner of record, a notice of intent to record a
12 lien against the property. The chief county assessment officer
13 shall cause the notice of intent to record a lien to be served
14 within 3 years from the date on which the notice of discovery
15 was served.

16 (c-5) The notice of discovery described in subsection (c)
17 shall: (1) identify, by property index number, the property for
18 which the chief county assessment officer has knowledge
19 indicating the existence of an erroneous homestead exemption;
20 (2) set forth the taxpayer's liability for principal, interest,
21 penalties, and administrative costs including, but not limited
22 to, recording fees described in subsection (f); (3) inform the
23 taxpayer that he or she will be served with a notice of intent
24 to record a lien within 3 years from the date of service of the
25 notice of discovery; ~~and~~ (4) inform the taxpayer that he or she
26 may pay the outstanding amount, plus interest, penalties, and

1 administrative costs at any time prior to being served with the
2 notice of intent to record a lien or within 30 days after the
3 notice of intent to record a lien is served; and (5) inform the
4 taxpayer that, if the taxpayer provided notice to the chief
5 county assessment officer as provided in subsection (d-1) of
6 Section 15-175 of this Code, upon submission by the taxpayer of
7 evidence of timely notice and receipt thereof by the chief
8 county assessment officer, the chief county assessment officer
9 will withdraw the notice of discovery and reissue a notice of
10 discovery in compliance with this Section in which the taxpayer
11 is not liable for interest and penalties for the current tax
12 year in which the notice was received.

13 For the purposes of this subsection (c-5):

14 "Collection year" means the year in which the first and
15 second installment of the current tax year is billed.

16 "Current tax year" means the year prior to the
17 collection year.

18 (d) The notice of intent to record a lien described in
19 subsection (c) shall: (1) identify, by property index number,
20 the property against which the lien is being sought; (2)
21 identify each specific homestead exemption that was
22 erroneously granted and the year or years in which each
23 exemption was granted; (3) set forth the erroneous exemption
24 principal amount due and the interest amount and any penalty
25 and administrative costs due; (4) inform the taxpayer that he
26 or she may request a hearing within 30 days after service and

1 may appeal the hearing officer's ruling to the circuit court;
2 (5) inform the taxpayer that he or she may pay the erroneous
3 exemption principal amount, plus interest and penalties,
4 within 30 days after service; and (6) inform the taxpayer that,
5 if the lien is recorded against the property, the amount of the
6 lien will be adjusted to include the applicable recording fee
7 and that fees for recording a release of the lien shall be
8 incurred by the taxpayer. A lien shall not be filed pursuant to
9 this Section if the taxpayer pays the erroneous exemption
10 principal amount, plus penalties and interest, within 30 days
11 of service of the notice of intent to record a lien.

12 (e) The notice of intent to record a lien shall also
13 include a form that the taxpayer may return to the chief county
14 assessment officer to request a hearing. The taxpayer may
15 request a hearing by returning the form within 30 days after
16 service. The hearing shall be held within 90 days after the
17 taxpayer is served. The chief county assessment officer shall
18 promulgate rules of service and procedure for the hearing. The
19 chief county assessment officer must generally follow rules of
20 evidence and practices that prevail in the county circuit
21 courts, but, because of the nature of these proceedings, the
22 chief county assessment officer is not bound by those rules in
23 all particulars. The chief county assessment officer shall
24 appoint a hearing officer to oversee the hearing. The taxpayer
25 shall be allowed to present evidence to the hearing officer at
26 the hearing. After taking into consideration all the relevant

1 testimony and evidence, the hearing officer shall make an
2 administrative decision on whether the taxpayer was
3 erroneously granted a homestead exemption for the taxable year
4 in question. The taxpayer may appeal the hearing officer's
5 ruling to the circuit court of the county where the property is
6 located as a final administrative decision under the
7 Administrative Review Law.

8 (f) A lien against the property imposed under this Section
9 shall be filed with the county recorder of deeds, but may not
10 be filed sooner than 60 days after the notice of intent to
11 record a lien was delivered to the taxpayer if the taxpayer
12 does not request a hearing, or until the conclusion of the
13 hearing and all appeals if the taxpayer does request a hearing.
14 If a lien is filed pursuant to this Section and the taxpayer
15 received one or 2 erroneous homestead exemptions during any of
16 the 3 collection years immediately prior to the current
17 collection year in which the notice of discovery is served,
18 then the erroneous exemption principal amount, plus 10%
19 interest per annum or portion thereof from the date the
20 erroneous exemption principal amount would have become due if
21 properly included in the tax bill, shall be charged against the
22 property by the chief county assessment officer. However, if a
23 lien is filed pursuant to this Section and the taxpayer
24 received 3 or more erroneous homestead exemptions during any of
25 the 6 collection years immediately prior to the current
26 collection year in which the notice of discovery is served, the

1 erroneous exemption principal amount, plus a penalty of 50% of
2 the total amount of the erroneous exemption principal amount
3 for that property and 10% interest per annum or portion thereof
4 from the date the erroneous exemption principal amount would
5 have become due if properly included in the tax bill, shall be
6 charged against the property by the chief county assessment
7 officer. If a lien is filed pursuant to this Section, the
8 taxpayer shall not be liable for interest that accrues between
9 the date the notice of discovery is served and the date the
10 lien is filed. Before recording the lien with the county
11 recorder of deeds, the chief county assessment officer shall
12 adjust the amount of the lien to add administrative costs,
13 including but not limited to the applicable recording fee, to
14 the total lien amount.

15 (g) If a person received an erroneous homestead exemption
16 under Section 15-170 and: (1) the person was the spouse, child,
17 grandchild, brother, sister, niece, or nephew of the previous
18 taxpayer; and (2) the person received the property by bequest
19 or inheritance; then the person is not liable for the penalties
20 imposed under this Section for any year or years during which
21 the chief county assessment officer did not require an annual
22 application for the exemption. However, that person is
23 responsible for any interest owed under subsection (f).

24 (h) If the erroneous homestead exemption was granted as a
25 result of a clerical error or omission on the part of the chief
26 county assessment officer, and if the taxpayer has paid the tax

1 bills as received for the year in which the error occurred,
2 then the interest and penalties authorized by this Section with
3 respect to that homestead exemption shall not be chargeable to
4 the taxpayer. However, nothing in this Section shall prevent
5 the collection of the erroneous exemption principal amount due
6 and owing.

7 (i) A lien under this Section is not valid as to (1) any
8 bona fide purchaser for value without notice of the erroneous
9 homestead exemption whose rights in and to the underlying
10 parcel arose after the erroneous homestead exemption was
11 granted but before the filing of the notice of lien; or (2) any
12 mortgagee, judgment creditor, or other lienor whose rights in
13 and to the underlying parcel arose before the filing of the
14 notice of lien. A title insurance policy for the property that
15 is issued by a title company licensed to do business in the
16 State showing that the property is free and clear of any liens
17 imposed under this Section shall be prima facie evidence that
18 the taxpayer is without notice of the erroneous homestead
19 exemption. Nothing in this Section shall be deemed to impair
20 the rights of subsequent creditors and subsequent purchasers
21 under Section 30 of the Conveyances Act.

22 (j) When a lien is filed against the property pursuant to
23 this Section, the chief county assessment officer shall mail a
24 copy of the lien to the person to whom the most recent tax bill
25 was mailed and to the owner of record, and the outstanding
26 liability created by such a lien is due and payable within 30

1 days after the mailing of the lien by the chief county
2 assessment officer. This liability is deemed delinquent and
3 shall bear interest beginning on the day after the due date at
4 a rate of 1.5% per month or portion thereof. Payment shall be
5 made to the county treasurer. Upon receipt of the full amount
6 due, as determined by the chief county assessment officer, the
7 county treasurer shall distribute the amount paid as provided
8 in subsection (k). Upon presentment by the taxpayer to the
9 chief county assessment officer of proof of payment of the
10 total liability, the chief county assessment officer shall
11 provide in reasonable form a release of the lien. The release
12 of the lien provided shall clearly inform the taxpayer that it
13 is the responsibility of the taxpayer to record the lien
14 release form with the county recorder of deeds and to pay any
15 applicable recording fees.

16 (k) The county treasurer shall pay collected erroneous
17 exemption principal amounts, pro rata, to the taxing districts,
18 or their legal successors, that levied upon the subject
19 property in the taxable year or years for which the erroneous
20 homestead exemptions were granted, except as set forth in this
21 Section. The county treasurer shall deposit collected
22 penalties and interest into a special fund established by the
23 county treasurer to offset the costs of administration of the
24 provisions of this Section by the chief county assessment
25 officer's office, as appropriated by the county board. If the
26 costs of administration of this Section exceed the amount of

1 interest and penalties collected in the special fund, the chief
2 county assessor shall be reimbursed by each taxing district or
3 their legal successors for those costs. Such costs shall be
4 paid out of the funds collected by the county treasurer on
5 behalf of each taxing district pursuant to this Section.

6 (1) The chief county assessment officer in a county with
7 3,000,000 or more inhabitants shall establish an amnesty period
8 for all taxpayers owing any tax due to an erroneous homestead
9 exemption granted in a tax year prior to the 2013 tax year. The
10 amnesty period shall begin on the effective date of this
11 amendatory Act of the 98th General Assembly and shall run
12 through December 31, 2013. If, during the amnesty period, the
13 taxpayer pays the entire arrearage of taxes due for tax years
14 prior to 2013, the county clerk shall abate and not seek to
15 collect any interest or penalties that may be applicable and
16 shall not seek civil or criminal prosecution for any taxpayer
17 for tax years prior to 2013. Failure to pay all such taxes due
18 during the amnesty period established under this Section shall
19 invalidate the amnesty period for that taxpayer.

20 The chief county assessment officer in a county with
21 3,000,000 or more inhabitants shall (i) mail notice of the
22 amnesty period with the tax bills for the second installment of
23 taxes for the 2012 assessment year and (ii) as soon as possible
24 after the effective date of this amendatory Act of the 98th
25 General Assembly, publish notice of the amnesty period in a
26 newspaper of general circulation in the county. Notices shall

1 include information on the amnesty period, its purpose, and the
2 method by which to make payment.

3 Taxpayers who are a party to any criminal investigation or
4 to any civil or criminal litigation that is pending in any
5 circuit court or appellate court, or in the Supreme Court of
6 this State, for nonpayment, delinquency, or fraud in relation
7 to any property tax imposed by any taxing district located in
8 the State on the effective date of this amendatory Act of the
9 98th General Assembly may not take advantage of the amnesty
10 period.

11 A taxpayer who has claimed 3 or more homestead exemptions
12 in error shall not be eligible for the amnesty period
13 established under this subsection.

14 (Source: P.A. 98-93, eff. 7-16-13; 98-756, eff. 7-16-14;
15 98-811, eff. 1-1-15; 98-1143, eff. 1-1-15; 99-143, eff.
16 7-27-15.)

17 (35 ILCS 200/15-175)

18 Sec. 15-175. General homestead exemption.

19 (a) Except as provided in Sections 15-176 and 15-177,
20 homestead property is entitled to an annual homestead exemption
21 limited, except as described here with relation to
22 cooperatives, to a reduction in the equalized assessed value of
23 homestead property equal to the increase in equalized assessed
24 value for the current assessment year above the equalized
25 assessed value of the property for 1977, up to the maximum

1 reduction set forth below. If however, the 1977 equalized
2 assessed value upon which taxes were paid is subsequently
3 determined by local assessing officials, the Property Tax
4 Appeal Board, or a court to have been excessive, the equalized
5 assessed value which should have been placed on the property
6 for 1977 shall be used to determine the amount of the
7 exemption.

8 (b) Except as provided in Section 15-176, the maximum
9 reduction before taxable year 2004 shall be \$4,500 in counties
10 with 3,000,000 or more inhabitants and \$3,500 in all other
11 counties. Except as provided in Sections 15-176 and 15-177, for
12 taxable years 2004 through 2007, the maximum reduction shall be
13 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,
14 and, for taxable years 2009 through 2011, the maximum reduction
15 is \$6,000 in all counties. For taxable years 2012 and
16 thereafter, the maximum reduction is \$7,000 in counties with
17 3,000,000 or more inhabitants and \$6,000 in all other counties.
18 If a county has elected to subject itself to the provisions of
19 Section 15-176 as provided in subsection (k) of that Section,
20 then, for the first taxable year only after the provisions of
21 Section 15-176 no longer apply, for owners who, for the taxable
22 year, have not been granted a senior citizens assessment freeze
23 homestead exemption under Section 15-172 or a long-time
24 occupant homestead exemption under Section 15-177, there shall
25 be an additional exemption of \$5,000 for owners with a
26 household income of \$30,000 or less.

1 (c) In counties with fewer than 3,000,000 inhabitants, if,
2 based on the most recent assessment, the equalized assessed
3 value of the homestead property for the current assessment year
4 is greater than the equalized assessed value of the property
5 for 1977, the owner of the property shall automatically receive
6 the exemption granted under this Section in an amount equal to
7 the increase over the 1977 assessment up to the maximum
8 reduction set forth in this Section.

9 (d) If in any assessment year beginning with the 2000
10 assessment year, homestead property has a pro-rata valuation
11 under Section 9-180 resulting in an increase in the assessed
12 valuation, a reduction in equalized assessed valuation equal to
13 the increase in equalized assessed value of the property for
14 the year of the pro-rata valuation above the equalized assessed
15 value of the property for 1977 shall be applied to the property
16 on a proportionate basis for the period the property qualified
17 as homestead property during the assessment year. The maximum
18 proportionate homestead exemption shall not exceed the maximum
19 homestead exemption allowed in the county under this Section
20 divided by 365 and multiplied by the number of days the
21 property qualified as homestead property.

22 (d-1) In counties with 3,000,000 or more inhabitants, where
23 the chief county assessment officer provides a notice of
24 discovery, if a property is not occupied by its owner as a
25 principal residence as of January 1 of the current tax year,
26 then the property owner shall notify the chief county

1 assessment officer of that fact on a form prescribed by the
2 chief county assessment officer. That notice must be received
3 by the chief county assessment officer on or before March 1 of
4 the collection year. If mailed, the form shall be sent by
5 certified mail, return receipt requested. If the form is
6 provided in person, the chief county assessment officer shall
7 provide a date stamped copy of the notice. Failure to provide
8 timely notice pursuant to this subsection (d-1) shall result in
9 the exemption being treated as an erroneous exemption. Upon
10 timely receipt of the notice for the current tax year, no
11 exemption shall be applied to the property for the current tax
12 year. If the exemption is not removed upon timely receipt of
13 the notice by the chief assessment officer, then the error is
14 considered granted as a result of a clerical error or omission
15 on the part of the chief county assessment officer as described
16 in subsection (h) of Section 9-275, and the property owner
17 shall not be liable for the payment of interest and penalties
18 due to the erroneous exemption for the current tax year for
19 which the notice was filed after the date that notice was
20 timely received pursuant to this subsection. Notice provided
21 under this subsection shall not constitute a defense or amnesty
22 for prior year erroneous exemptions.

23 For the purposes of this subsection (d-1):

24 "Collection year" means the year in which the first and
25 second installment of the current tax year is billed.

26 "Current tax year" means the year prior to the

1 collection year.

2 (e) The chief county assessment officer may, when
3 considering whether to grant a leasehold exemption under this
4 Section, require the following conditions to be met:

5 (1) that a notarized application for the exemption,
6 signed by both the owner and the lessee of the property,
7 must be submitted each year during the application period
8 in effect for the county in which the property is located;

9 (2) that a copy of the lease must be filed with the
10 chief county assessment officer by the owner of the
11 property at the time the notarized application is
12 submitted;

13 (3) that the lease must expressly state that the lessee
14 is liable for the payment of property taxes; and

15 (4) that the lease must include the following language
16 in substantially the following form:

17 "Lessee shall be liable for the payment of real
18 estate taxes with respect to the residence in
19 accordance with the terms and conditions of Section
20 15-175 of the Property Tax Code (35 ILCS 200/15-175).
21 The permanent real estate index number for the premises
22 is (insert number), and, according to the most recent
23 property tax bill, the current amount of real estate
24 taxes associated with the premises is (insert amount)
25 per year. The parties agree that the monthly rent set
26 forth above shall be increased or decreased pro rata

1 (effective January 1 of each calendar year) to reflect
2 any increase or decrease in real estate taxes. Lessee
3 shall be deemed to be satisfying Lessee's liability for
4 the above mentioned real estate taxes with the monthly
5 rent payments as set forth above (or increased or
6 decreased as set forth herein).".

7 In addition, if there is a change in lessee, or if the
8 lessee vacates the property, then the chief county assessment
9 officer may require the owner of the property to notify the
10 chief county assessment officer of that change.

11 This subsection (e) does not apply to leasehold interests
12 in property owned by a municipality.

13 (f) "Homestead property" under this Section includes
14 residential property that is occupied by its owner or owners as
15 his or their principal dwelling place, or that is a leasehold
16 interest on which a single family residence is situated, which
17 is occupied as a residence by a person who has an ownership
18 interest therein, legal or equitable or as a lessee, and on
19 which the person is liable for the payment of property taxes.
20 For land improved with an apartment building owned and operated
21 as a cooperative or a building which is a life care facility as
22 defined in Section 15-170 and considered to be a cooperative
23 under Section 15-170, the maximum reduction from the equalized
24 assessed value shall be limited to the increase in the value
25 above the equalized assessed value of the property for 1977, up
26 to the maximum reduction set forth above, multiplied by the

1 number of apartments or units occupied by a person or persons
2 who is liable, by contract with the owner or owners of record,
3 for paying property taxes on the property and is an owner of
4 record of a legal or equitable interest in the cooperative
5 apartment building, other than a leasehold interest. For
6 purposes of this Section, the term "life care facility" has the
7 meaning stated in Section 15-170.

8 "Household", as used in this Section, means the owner, the
9 spouse of the owner, and all persons using the residence of the
10 owner as their principal place of residence.

11 "Household income", as used in this Section, means the
12 combined income of the members of a household for the calendar
13 year preceding the taxable year.

14 "Income", as used in this Section, has the same meaning as
15 provided in Section 3.07 of the Senior Citizens and Persons
16 with Disabilities Property Tax Relief Act, except that "income"
17 does not include veteran's benefits.

18 (g) In a cooperative where a homestead exemption has been
19 granted, the cooperative association or its management firm
20 shall credit the savings resulting from that exemption only to
21 the apportioned tax liability of the owner who qualified for
22 the exemption. Any person who willfully refuses to so credit
23 the savings shall be guilty of a Class B misdemeanor.

24 (h) Where married persons maintain and reside in separate
25 residences qualifying as homestead property, each residence
26 shall receive 50% of the total reduction in equalized assessed

1 valuation provided by this Section.

2 (i) In all counties, the assessor or chief county
3 assessment officer may determine the eligibility of
4 residential property to receive the homestead exemption and the
5 amount of the exemption by application, visual inspection,
6 questionnaire or other reasonable methods. The determination
7 shall be made in accordance with guidelines established by the
8 Department, provided that the taxpayer applying for an
9 additional general exemption under this Section shall submit to
10 the chief county assessment officer an application with an
11 affidavit of the applicant's total household income, age,
12 marital status (and, if married, the name and address of the
13 applicant's spouse, if known), and principal dwelling place of
14 members of the household on January 1 of the taxable year. The
15 Department shall issue guidelines establishing a method for
16 verifying the accuracy of the affidavits filed by applicants
17 under this paragraph. The applications shall be clearly marked
18 as applications for the Additional General Homestead
19 Exemption.

20 (i-5) This subsection (i-5) applies to counties with
21 3,000,000 or more inhabitants. In the event of a sale of
22 homestead property, the homestead exemption shall remain in
23 effect for the remainder of the assessment year of the sale.
24 Upon receipt of a transfer declaration transmitted by the
25 recorder pursuant to Section 31-30 of the Real Estate Transfer
26 Tax Law for property receiving an exemption under this Section,

1 the assessor shall mail a notice and forms to the new owner of
2 the property providing information pertaining to the rules and
3 applicable filing periods for applying or reapplying for
4 homestead exemptions under this Code for which the property may
5 be eligible. If the new owner fails to apply or reapply for a
6 homestead exemption during the applicable filing period or the
7 property no longer qualifies for an existing homestead
8 exemption, the assessor shall cancel such exemption for any
9 ensuing assessment year.

10 (j) In counties with fewer than 3,000,000 inhabitants, in
11 the event of a sale of homestead property the homestead
12 exemption shall remain in effect for the remainder of the
13 assessment year of the sale. The assessor or chief county
14 assessment officer may require the new owner of the property to
15 apply for the homestead exemption for the following assessment
16 year.

17 (k) Notwithstanding Sections 6 and 8 of the State Mandates
18 Act, no reimbursement by the State is required for the
19 implementation of any mandate created by this Section.

20 (Source: P.A. 98-7, eff. 4-23-13; 98-463, eff. 8-16-13; 99-143,
21 eff. 7-27-15; 99-164, eff. 7-28-15; revised 8-25-15.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.