

SB2271



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB2271

Introduced 10/28/2019, by Sen. Jil Tracy

SYNOPSIS AS INTRODUCED:

35 ILCS 200/1-130

Amends the Property Tax Code. Provides that buildings, structures, and improvements that are not permanently attached to the land are not considered property for the purposes of the Code.

LRB101 12907 HLH 61742 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

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 1-130 as follows:

6 (35 ILCS 200/1-130)

7 Sec. 1-130. Property; real property; real estate; land;
8 tract; lot.

9 (a) The land itself, with all things contained therein, and
10 also all buildings, structures and improvements, and other
11 permanent fixtures thereon, including all oil, gas, coal, and
12 other minerals in the land and the right to remove oil, gas and
13 other minerals, excluding coal, from the land, and all rights
14 and privileges belonging or pertaining thereto, except where
15 otherwise specified by this Code. Not included therein are
16 low-income housing tax credits authorized by Section 42 of the
17 Internal Revenue Code, 26 U.S.C. 42. Buildings, structures, and
18 improvements that are not permanently attached to the land are
19 not considered property for the purposes of this Code.

20 (b) Notwithstanding any other provision of law, mobile
21 homes and manufactured homes that (i) are located outside of
22 mobile home parks and (ii) are taxed under the Mobile Home
23 Local Services Tax Act on the effective date of this amendatory

1 Act of the 96th General Assembly shall continue to be taxed
2 under the Mobile Home Local Services Tax Act and shall not be
3 assessed and taxed as real property until the home is sold or
4 transferred or until the home is relocated to a different
5 parcel of land outside of a mobile home park. If a mobile home
6 or manufactured home described in this subsection (b) is sold,
7 transferred, or relocated to a different parcel of land outside
8 of a mobile home park, then the home shall be assessed and
9 taxed as real property whether or not that mobile home or
10 manufactured home is affixed to a permanent foundation, as
11 defined in Section 5-5 of the Conveyance and Encumbrance of
12 Manufactured Homes as Real Property and Severance Act, or
13 installed on a permanent foundation, and whether or not such
14 mobile home or manufactured home is real property as defined in
15 Section 5-35 of the Conveyance and Encumbrance of Manufactured
16 Homes as Real Property and Severance Act. Mobile homes and
17 manufactured homes that are located outside of mobile home
18 parks and assessed and taxed as real property on the effective
19 date of this amendatory Act of the 96th General Assembly shall
20 continue to be assessed and taxed as real property whether or
21 not those mobile homes or manufactured homes are affixed to a
22 permanent foundation as defined in the Conveyance and
23 Encumbrance of Manufactured Homes as Real Property and
24 Severance Act or installed on permanent foundations and whether
25 or not those mobile homes or manufactured homes are real
26 property as defined in the Conveyance and Encumbrance of

1 Manufactured Homes as Real Property and Severance Act. If a
2 mobile or manufactured home that is located outside of a mobile
3 home park is relocated to a mobile home park, it must be
4 considered chattel and must be taxed according to the Mobile
5 Home Local Services Tax Act. The owner of a mobile home or
6 manufactured home that is located outside of a mobile home park
7 may file a request with the chief county assessment officer
8 that the home be taxed as real property.

9 (c) Mobile homes and manufactured homes that are located in
10 mobile home parks must be taxed according to the Mobile Home
11 Local Services Tax Act.

12 (d) If the provisions of this Section conflict with the
13 Illinois Manufactured Housing and Mobile Home Safety Act, the
14 Mobile Home Local Services Tax Act, the Mobile Home Park Act,
15 or any other provision of law with respect to the taxation of
16 mobile homes or manufactured homes located outside of mobile
17 home parks, the provisions of this Section shall control.

18 (Source: P.A. 98-749, eff. 7-16-14.)