

SB0485



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB0485

Introduced 2/16/2005, by Sen. Debbie DeFrancesco Halvorson

SYNOPSIS AS INTRODUCED:

35 ILCS 515/3

from Ch. 120, par. 1203

Amends the Mobile Home Local Services Tax Act. Provides that the owner of each mobile home (now, "inhabited mobile home") shall pay an annual tax to the county treasurer. Effective immediately.

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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 Mobile Home Local Services Tax Act is
5 amended by changing Section 3 as follows:

6 (35 ILCS 515/3) (from Ch. 120, par. 1203)

7 Sec. 3. Mobile homes in addition to such taxes as provided
8 in the "Use Tax Act" shall be subject to the following
9 privilege tax only, and to no ad valorem tax. Except as
10 provided in Section 7, the owner of each ~~inhabited~~ mobile home
11 shall pay to the county treasurer of the county in which such
12 mobile home is located an annual tax to be computed at the rate
13 shown in the table below:

14 TAX YEAR FOLLOWING MODEL YEAR	TAX PER SQUARE FOOT
15 OF MOBILE HOME	
16 model year and 1st and 2nd	
17 year following:	15¢
18 3rd, 4th and 5th years following	
19 model year:	13.5¢
20 6th, 7th and 8th years following	
21 model year:	12¢
22 9th, 10th and 11th years following	
23 model year:	10.5¢
24 12th, 13th and 14th years following	
25 model year:	9¢
26 15th year following model year	
27 and subsequent years:	7.5¢

28 For purposes of this Act, the square-footage shall be based
29 upon the outside dimensions of the mobile home excluding the
30 length of the tongue and hitch. The owner of a mobile home on
31 January 1 of any year shall be liable for the tax of that year,
32 except that the owner of a mobile home on July 1, 1976, shall

1 be liable for the tax for the period of July 1, 1976, to
2 December 31, 1976. This is not a limitation on any home rule
3 county.

4 (Source: P.A. 79-1184.)

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