



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB1286

Introduced 2/18/2009, by Rep. Jack D. Franks

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165  
30 ILCS 805/8.33 new

Amends the Property Tax Code. Changes the exemption for disabled veterans. Provides that a "disabled veteran" is a veteran who has been awarded a 100% service-connected disability, permanent and total with no further examinations, by the United States Department of Veterans Affairs. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB096 08421 RCE 18534 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT 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 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an assessed  
8 value of \$70,000, owned and used exclusively by a disabled  
9 veteran, or the spouse or unmarried surviving spouse of the  
10 veteran, as a home, is exempt.

11 (b) As used in this Section:

12 "Disabled veteran" means a veteran that has been awarded a  
13 100% service-connected disability, permanent and total with no  
14 further examinations, by the United States Department of  
15 Veterans Affairs. As used in this Section, a disabled veteran  
16 means a person who has served in the Armed Forces of the United  
17 States and whose disability is of such a nature that the  
18 Federal Government has authorized payment for purchase or  
19 construction of Specially Adapted Housing as set forth in the  
20 United States Code, Title 38, Chapter 21, Section 2101.

21 ~~The exemption applies to housing where Federal funds have~~  
22 ~~been used to purchase or construct special adaptations to suit~~  
23 ~~the veteran's disability.~~

1       ~~The exemption also applies to housing that is specially~~  
2 ~~adapted to suit the veteran's disability, and purchased~~  
3 ~~entirely or in part by the proceeds of a sale, casualty loss~~  
4 ~~reimbursement, or other transfer of a home for which the~~  
5 ~~Federal Government had previously authorized payment for~~  
6 ~~purchase or construction as Specially Adapted Housing.~~

7       ~~However, the entire proceeds of the sale, casualty loss~~  
8 ~~reimbursement, or other transfer of that housing shall be~~  
9 ~~applied to the acquisition of subsequent specially adapted~~  
10 ~~housing to the extent that the proceeds equal the purchase~~  
11 ~~price of the subsequently acquired housing.~~

12       ~~"Unmarried~~ For purposes of this Section, ~~"unmarried~~  
13 surviving spouse" means the surviving spouse of the veteran at  
14 any time after the death of the veteran during which such  
15 surviving spouse is not married.

16       (c) This exemption must be reestablished on an annual basis  
17 by certification from the Illinois Department of Veterans'  
18 Affairs to the Department, which shall forward a copy of the  
19 certification to local assessing officials.

20       A taxpayer who claims an exemption under Section 15-168 or  
21 15-169 may not claim an exemption under this Section.

22       (Source: P.A. 94-310, eff. 7-25-05; 95-644, eff. 10-12-07.)

23       Section 90. The State Mandates Act is amended by adding  
24 Section 8.33 as follows:

1 (30 ILCS 805/8.33 new)

2 Sec. 8.33. Exempt mandate. Notwithstanding Sections 6 and 8  
3 of this Act, no reimbursement by the State is required for the  
4 implementation of any mandate created by this amendatory Act of  
5 the 96th General Assembly.

6 Section 999. Effective date. This Act takes effect upon  
7 becoming law.