

# HB1115



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1115

Introduced 1/9/2025, by Rep. Travis Weaver

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Provides that homestead property that is owned and used as a primary residence by a Gold Star Parent is exempt from taxation under the Code. Effective immediately.

LRB104 03538 HLH 13561 b

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 adding  
5 Section 15-169.1 as follows:

6 (35 ILCS 200/15-169.1 new)

7 Sec. 15-169.1. Gold Star Parent homestead exemption.

8 (a) Beginning with taxable year 2025, homestead property  
9 that is owned and used as a primary residence by a Gold Star  
10 Parent of a veteran who was killed in the line of duty at any  
11 time prior to the expiration of the application period in  
12 effect for the exemption for the taxable year for which the  
13 exemption is sought is exempt from taxation under this Code.  
14 The exemption under this Section is not available to the Gold  
15 Star parent if the unmarried surviving spouse of the veteran  
16 receives an exemption under Section 15-165 or 15-169.

17 (b) Each taxpayer who has been granted an exemption under  
18 this Section must reapply on an annual basis. Application must  
19 be made during the application period in effect for the county  
20 in which the property is located. The assessor or chief county  
21 assessment officer may determine the eligibility of property  
22 to receive the homestead exemption provided by this Section by  
23 application, visual inspection, questionnaire, or other

1 reasonable methods.

2 (c) Notwithstanding Sections 6 and 8 of the State Mandates  
3 Act, no reimbursement by the State is required for the  
4 implementation of any mandate created by this Section.

5 (d) As used in this Section:

6 "Gold Star Parent" means a natural father, natural mother,  
7 mother through adoption, or father through adoption of a  
8 veteran who was killed in the line of duty.

9 "Veteran" means a person who served as a member of the  
10 United States Armed Forces on active duty or State active  
11 duty, a member of the National Guard of any State, or a member  
12 of the United States Reserve Forces.

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