



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB2828

Introduced 2/6/2025, by Rep. Charles Meier

#### SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-820 new  
30 ILCS 105/5.1030 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Requires eligible school districts to report to the Department of Revenue (i) the total amount of veterans' homestead exemptions granted for the 2024 levy year for property located in the eligible school district and (ii) the total amount of veterans' homestead exemptions granted for the current levy year for property located in the eligible school district. Provides that the Department shall certify the difference, if any, between the current levy year exemption amount and the levy year 2024 exemption amount for each eligible school district. Provides that those amounts shall be transferred from the General Revenue Fund to the Support our Veterans and Neighbors Fund. Provides that an "eligible school district" is a school district that contains residential property that is located within 45 miles of a United States military base. Creates the Support our Veterans and Neighbors Fund. Provides that moneys in the Support our Veterans and Neighbors Fund shall be used to make grants to eligible school districts.

LRB104 03412 HLH 13434 b

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 Department of Revenue Law of the Civil  
5 Administrative Code of Illinois is amended by adding Section  
6 2505-820 as follows:

7 (20 ILCS 2505/2505-820 new)

8 Sec. 2505-820. Property tax reimbursement; veterans.

9 (a) As used in this Section:

10 "Base amount" means the total amount of exemptions granted  
11 for the 2024 levy year under Sections 15-165, 15-167, and  
12 15-169 of the Property Tax Code for property that is located in  
13 an eligible school district in the 2024 levy year.

14 "Current taxable year" means the taxable year for which  
15 property taxes are collected in the calendar year in which the  
16 report under subsection (b) is made.

17 "Current taxable year exemption amount" means the total  
18 amount of exemptions granted for the current taxable year  
19 under Sections 15-165, 15-167, and 15-169 of the Property Tax  
20 Code for property that is located in an eligible school  
21 district.

22 "Eligible school district" means a school district that,  
23 in the levy year for which the report under subsection (b) is

1 made, contains residential property that is located within 45  
2 miles of a United States military base.

3 (b) By March 1, 2026, and by March 1 of each calendar year  
4 thereafter, each eligible school district shall report to the  
5 Department of Revenue (i) the base amount for that school  
6 district and (ii) the current taxable year exemption amount  
7 for that school district.

8 (c) By April 1 of each year, the Department of Revenue  
9 shall certify to the State Comptroller and the State Treasurer  
10 the difference, if any, between the current taxable year  
11 exemption amount for each eligible school district and the  
12 base amount for that school district. Upon receipt of the  
13 certification, the Comptroller shall order transferred and the  
14 Treasurer shall transfer the certified amount from the General  
15 Revenue Fund to the Support our Veterans and Neighbors Fund.

16 (d) The Support our Veterans and Neighbors Fund is hereby  
17 created as a special fund in the State treasury. Moneys in the  
18 Fund shall be used by the Department of Veterans' Affairs to  
19 make grants to eligible school districts. The amount of the  
20 grant shall be the amount certified under subsection (c) for  
21 that school district.

22 Section 10. The State Finance Act is amended by adding  
23 Section 5.1030 as follows:

24 (30 ILCS 105/5.1030 new)

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Sec. 5.1030. The Support our Veterans and Neighbors Fund.