



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4342

Introduced 1/14/2026, by Rep. Dave Vella

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-817 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that the Department of Revenue shall administer a program to provide assistance to qualified mobile home owners who have experienced rent increases associated with lots in mobile home parks. Provides that a qualified mobile home owner is an individual who (i) is 65 years of age or older during the calendar year for which the subsidy is awarded, (ii) has an ownership interest in a mobile home that is located in a mobile home park or a manufactured home that is located in a mobile home park, (iii) uses the mobile home or manufactured home as the individual's principal dwelling place during specified periods of time, and (iv) has a household income that does not exceed certain limitations. Effective immediately.

LRB104 17185 HLH 30604 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 2505-817 as follows:

7 (20 ILCS 2505/2505-817 new)

8 Sec. 2505-817. Mobile home subsidy program.

9 (a) For calendar years beginning on or after January 1,
10 2027, subject to appropriation, the Department of Revenue
11 shall administer a program to provide assistance to qualified
12 mobile home owners who have experienced rent increases
13 associated with lots in mobile home parks.

14 (b) Qualified mobile home owners shall apply to the
15 Department of Revenue for an annual rent subsidy in the form
16 and manner required by the Department of Revenue by rule. The
17 Department of Revenue shall adopt rules for the implementation
18 and administration of this program, including, but not limited
19 to, rules establishing application deadlines and application
20 forms.

21 (c) The amount of the rent subsidy may not exceed the
22 lesser of (i) the difference between the mobile home lot rent
23 required to be paid by the qualified mobile home owner in the

1 calendar year for which the subsidy is awarded minus the
2 mobile home lot rent required to be paid by the qualified
3 mobile home owner in the base year or (ii) \$1,500 per mobile
4 home park lot per calendar year. If the qualified mobile home
5 owner did not reside at the mobile home park for the entire
6 base year, then the mobile home lot rent required to be paid by
7 the qualified mobile home owner in the base year shall be
8 calculated by multiplying the average monthly lot rent paid by
9 the qualified mobile home owner in the base year by 12. The
10 subsidy awarded under this Section may be paid directly to the
11 qualified mobile home owner or to the park owner.

12 (d) As used in this Section:

13 "Base year" means the calendar year immediately preceding
14 the calendar year for which the subsidy under this Section is
15 first awarded.

16 "Household income" has the meaning given to that term in
17 Section 15-172 of the Property Tax Code.

18 "Mobile home park" has the meaning given to that term in
19 Section 3 of the Mobile Home Landlord and Tenant Rights Act.

20 "Qualified mobile home owner" means an individual who (i)
21 is 65 years of age or older during the calendar year for which
22 the subsidy under this Section is awarded, (ii) has an
23 ownership interest in a mobile home that is located in a mobile
24 home park or a manufactured home that is located in a mobile
25 home park, (iii) uses the mobile home or manufactured home as
26 the individual's principal dwelling place during the base year

1 and during the calendar year for which the subsidy is awarded,
2 and (iv) has a household income that does not exceed the
3 maximum income limitation defined in Section 15-172 of the
4 Property Tax Code.

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