

# SB1830



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1830

Introduced 2/5/2025, by Sen. Chapin Rose

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/1-130

Amends the Property Tax Code. Provides that, except as provided with respect to mobile homes, a building or structure that is not affixed to or installed on a permanent foundation or connected to utilities for year-round occupancy is not considered real property. Effective immediately.

LRB104 03830 HLH 13854 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 changing  
5 Section 1-130 as follows:

6 (35 ILCS 200/1-130)

7 Sec. 1-130. Property; real property; real estate; land;  
8 tract; lot.

9 (a) The land itself, with all things contained therein,  
10 and also all buildings, structures and improvements, and other  
11 permanent fixtures thereon, including all oil, gas, coal, and  
12 other minerals in the land and the right to remove oil, gas and  
13 other minerals, excluding coal, from the land, and all rights  
14 and privileges belonging or pertaining thereto, except where  
15 otherwise specified by this Code. Not included therein are  
16 low-income housing tax credits authorized by Section 42 of the  
17 Internal Revenue Code, 26 U.S.C. 42. Except as otherwise  
18 provided in this Section and the Mobile Home Local Services  
19 Tax Act, a building or structure, including a portable shed,  
20 garage, or other outbuilding, that is not affixed to or  
21 installed on a permanent foundation or connected to utilities  
22 for year-round occupancy is not considered real property.

23 (b) Notwithstanding any other provision of law, mobile

1 homes and manufactured homes that (i) are located outside of  
2 mobile home parks and (ii) are taxed under the Mobile Home  
3 Local Services Tax Act on the effective date of this  
4 amendatory Act of the 96th General Assembly shall continue to  
5 be taxed under the Mobile Home Local Services Tax Act and shall  
6 not be assessed and taxed as real property until the home is  
7 sold or transferred or until the home is relocated to a  
8 different parcel of land outside of a mobile home park. If a  
9 mobile home or manufactured home described in this subsection  
10 (b) is sold, transferred, or relocated to a different parcel  
11 of land outside of a mobile home park, then the home shall be  
12 assessed and taxed as real property whether or not that mobile  
13 home or manufactured home is affixed to a permanent  
14 foundation, as defined in Section 5-5 of the Conveyance and  
15 Encumbrance of Manufactured Homes as Real Property and  
16 Severance Act, or installed on a permanent foundation, and  
17 whether or not such mobile home or manufactured home is real  
18 property as defined in Section 5-35 of the Conveyance and  
19 Encumbrance of Manufactured Homes as Real Property and  
20 Severance Act. Mobile homes and manufactured homes that are  
21 located outside of mobile home parks and assessed and taxed as  
22 real property on the effective date of this amendatory Act of  
23 the 96th General Assembly shall continue to be assessed and  
24 taxed as real property whether or not those mobile homes or  
25 manufactured homes are affixed to a permanent foundation as  
26 defined in the Conveyance and Encumbrance of Manufactured

1 Homes as Real Property and Severance Act or installed on  
2 permanent foundations and whether or not those mobile homes or  
3 manufactured homes are real property as defined in the  
4 Conveyance and Encumbrance of Manufactured Homes as Real  
5 Property and Severance Act. If a mobile or manufactured home  
6 that is located outside of a mobile home park is relocated to a  
7 mobile home park, it must be considered chattel and must be  
8 taxed according to the Mobile Home Local Services Tax Act. The  
9 owner of a mobile home or manufactured home that is located  
10 outside of a mobile home park may file a request with the chief  
11 county assessment officer that the home be taxed as real  
12 property.

13 (c) Mobile homes and manufactured homes that are located  
14 in mobile home parks must be taxed according to the Mobile Home  
15 Local Services Tax Act.

16 (d) If the provisions of this Section conflict with the  
17 Illinois Manufactured Housing and Mobile Home Safety Act, the  
18 Mobile Home Local Services Tax Act, the Mobile Home Park Act,  
19 or any other provision of law with respect to the taxation of  
20 mobile homes or manufactured homes located outside of mobile  
21 home parks, the provisions of this Section shall control.

22 (e) Spent fuel pools and dry cask storage systems in which  
23 nuclear fuel is stored and is pending further or final  
24 disposal from a nuclear power plant that was decommissioned  
25 before January 1, 2021 shall be considered real property and  
26 be assessable. The chief county assessment officer shall

1 assess such property based on a national evaluation of the  
2 effective value per pound of spent nuclear fuel, calculated by  
3 examining assessments or PILOT agreements and documented  
4 pounds of spent nuclear fuel, at nuclear power plants where  
5 such property is similarly considered real property.

6 (Source: P.A. 102-662, eff. 9-15-21.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law.