

SB2974



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2974

Introduced 1/31/2024, by Sen. Jil Tracy

SYNOPSIS AS INTRODUCED:

35 ILCS 200/1-130

Amends the Property Tax Code. Provides that buildings, structures, and improvements that are not permanently attached to the land are not considered property for the purposes of the Code. Effective immediately.

LRB103 37904 HLH 68036 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. Buildings, structures,
18 and improvements that are not permanently attached to the land
19 are not considered property for the purposes of this Code.

20 (b) Notwithstanding any other provision of law, mobile
21 homes and manufactured homes that (i) are located outside of
22 mobile home parks and (ii) are taxed under the Mobile Home
23 Local Services Tax Act on the effective date of this

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

1 Conveyance and Encumbrance of Manufactured Homes as Real
2 Property and Severance Act. If a mobile or manufactured home
3 that is located outside of a mobile home park is relocated to a
4 mobile home park, it must be considered chattel and must be
5 taxed according to the Mobile Home Local Services Tax Act. The
6 owner of a mobile home or manufactured home that is located
7 outside of a mobile home park may file a request with the chief
8 county assessment officer that the home be taxed as real
9 property.

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

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

19 (e) Spent fuel pools and dry cask storage systems in which
20 nuclear fuel is stored and is pending further or final
21 disposal from a nuclear power plant that was decommissioned
22 before January 1, 2021 shall be considered real property and
23 be assessable. The chief county assessment officer shall
24 assess such property based on a national evaluation of the
25 effective value per pound of spent nuclear fuel, calculated by
26 examining assessments or PILOT agreements and documented

1 pounds of spent nuclear fuel, at nuclear power plants where
2 such property is similarly considered real property.

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

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