



**Adopted in House Comm. on May 28, 2009**

09600SB0078ham001

LRB096 04476 HLH 26754 a

1 AMENDMENT TO SENATE BILL 78

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 78 by replacing  
3 everything after the enacting clause with the following:

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. The land itself, with all things contained therein,  
9 and also all buildings, structures and improvements, and other  
10 permanent fixtures thereon, including all oil, gas, coal and  
11 other minerals in the land and the right to remove oil, gas and  
12 other minerals, excluding coal, from the land, and all rights  
13 and privileges belonging or pertaining thereto, except where  
14 otherwise specified by this Code. Included therein is any  
15 mobile home as defined in the Mobile Home Local Services Tax  
16 Act, vehicle, or similar portable structure used or so

1 constructed as to permit its use as a dwelling place, if the  
2 structure is resting in whole on a permanent foundation. Not  
3 included therein are low-income housing tax credits authorized  
4 by Section 42 of the Internal Revenue Code, 26 U.S.C. 42.

5 (Source: P.A. 91-502, eff. 8-13-99.)

6 Section 10. The Mobile Home Local Services Tax Act is  
7 amended by changing Section 1 and by adding Section 2.3 as  
8 follows:

9 (35 ILCS 515/1) (from Ch. 120, par. 1201)

10 Sec. 1. As used in this Act, "mobile home" means a  
11 factory-assembled, completely integrated ~~factory-assembled~~  
12 structure designed for permanent habitation and so constructed  
13 as to permit its transport on wheels, temporarily or  
14 permanently attached to its frame, from the place of its  
15 construction to the location, or subsequent locations, ~~and~~  
16 ~~placement on a temporary foundation,~~ at which it is placed on a  
17 support system for use as intended to be a permanent  
18 habitation, and designed and situated so as to permit its ~~the~~  
19 occupancy ~~thereof~~ as a dwelling place for one or more persons,  
20 and includes manufactured homes constructed after June 30, 1976  
21 in accordance with the federal National Manufactured Housing  
22 Construction and Safety Standards Act of 1974, provided that  
23 any such structure resting in whole on a permanent foundation,  
24 ~~with wheels, tongue and hitch removed at the time of~~

1 ~~registration provided for in Section 4 of this Act, shall not~~  
2 ~~be construed as a "mobile home", but~~ shall be assessed and  
3 taxed as real property as defined by Section 1-130 of the  
4 Property Tax Code. Mobile homes owned by a corporation or  
5 partnership and on which personal property taxes are paid as  
6 required under the Revenue Act of 1939 shall not be subject to  
7 this tax. Mobile homes located on a dealer's lot for resale  
8 purposes or as an office shall not be subject to this tax.

9 (Source: P.A. 88-670, eff. 12-2-94.)

10 (35 ILCS 515/2.3 new)

11 Sec. 2.3. Permanent foundation defined. As used in this  
12 Act, a "permanent foundation" is a continuous perimeter  
13 foundation composed of concrete, mortared concrete block, or  
14 mortared brick that extends below the frost line to which a  
15 mobile home is actually attached and secured and by which a  
16 mobile home is actually anchored and supported.

17 Section 15. The Counties Code is amended by adding Section  
18 5-1131 as follows:

19 (55 ILCS 5/5-1131 new)

20 Sec. 5-1131. Mobile homes; permanent foundation. A county  
21 may require, by ordinance, all mobile homes to rest in whole on  
22 a permanent foundation."