

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 18-178 as follows:

6 (35 ILCS 200/18-178)

7 Sec. 18-178. Abatement for the residence of a surviving
8 spouse of a fallen police officer, soldier, or rescue worker.

9 (a) The governing body of any county or municipality may,
10 by ordinance, order the county clerk to abate any percentage of
11 the taxes levied by the county or municipality on each parcel
12 of qualified property within the boundaries of the county or
13 municipality that is owned by the surviving spouse of a fallen
14 police officer, soldier, or rescue worker.

15 (b) The governing body may provide, by ordinance, for the
16 percentage amount and duration of an abatement under this
17 Section and for any other provision necessary to carry out the
18 provisions of this Section. Upon passing an ordinance under
19 this Section, the county or municipality must deliver a
20 certified copy of the ordinance to the county clerk.

21 (c) As used in this Section:

22 "Fallen police officer, soldier, or rescue worker" means an
23 individual who dies:

1 (1) as a result of or in the course of employment as a
2 police officer; ~~or~~

3 (2) while in the active service of a fire, rescue, or
4 emergency medical service; or -

5 (3) while on active duty as a member of the United
6 States Armed Services, including the National Guard,
7 serving in Iraq or Afghanistan.

8 "Fallen police officer, soldier, or rescue worker", however,
9 does not include any individual whose death was the result of
10 that individual's own willful misconduct or abuse of alcohol or
11 drugs.

12 "Qualified property" means a parcel of real property that
13 is occupied by not more than 2 families, that is used as the
14 principal residence by a surviving spouse, and that:

15 (1) was owned by the fallen police officer, soldier, or
16 rescue worker or surviving spouse at the time of the police
17 officer's, soldier's, or rescue worker's death;

18 (2) was acquired by the surviving spouse within 2 years
19 after the police officer's, soldier's, or rescue worker's
20 death if the surviving spouse was domiciled in the State at
21 the time of that death; or

22 (3) was acquired more than 2 years after the police
23 officer's, soldier's, or rescue worker's death if
24 surviving spouse qualified for an abatement for a former
25 qualified property located in that municipality.

26 "Surviving spouse" means a spouse, who has not remarried,

1 of a fallen police officer, soldier, or rescue worker.

2 (Source: P.A. 95-644, eff. 10-12-07.)

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