

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 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an equalized
8 assessed value of \$70,000, owned and used exclusively by a
9 disabled veteran, or the spouse or unmarried surviving spouse
10 of the veteran, as a home, is exempt. As used in this Section,
11 a disabled veteran means: (i) for tax years before 2011, a
12 person who has served in the Armed Forces of the United States
13 and whose disability is of such a nature that the Federal
14 Government has authorized payment for purchase or construction
15 of Specially Adapted Housing as set forth in the United States
16 Code, Title 38, Chapter 21, Section 2101; and (ii) for taxable
17 years 2011 and later, a person who has served in the Armed
18 Forces of the United States with a service-connected disability
19 of at least 70% as certified by the United States Department of
20 Veterans Affairs.

21 The exemption applies to housing where Federal funds have
22 been used to purchase or construct special adaptations to suit
23 the veteran's disability.

1 The exemption also applies to housing that is specially
2 adapted to suit the veteran's disability, and purchased
3 entirely or in part by the proceeds of a sale, casualty loss
4 reimbursement, or other transfer of a home for which the
5 Federal Government had previously authorized payment for
6 purchase or construction as Specially Adapted Housing.

7 However, the entire proceeds of the sale, casualty loss
8 reimbursement, or other transfer of that housing shall be
9 applied to the acquisition of subsequent specially adapted
10 housing to the extent that the proceeds equal the purchase
11 price of the subsequently acquired housing.

12 For purposes of this Section, "unmarried surviving spouse"
13 means the surviving spouse of the veteran at any time after the
14 death of the veteran during which such surviving spouse is not
15 married.

16 This exemption must be reestablished on an annual basis by
17 certification from the Illinois Department of Veterans'
18 Affairs to the Department, which shall forward a copy of the
19 certification to local assessing officials.

20 A taxpayer who claims an exemption under Section 15-168 or
21 15-169 may not claim an exemption under this Section.

22 Notwithstanding Sections 6 and 8 of the State Mandates Act,
23 no reimbursement by the State is required for the
24 implementation of any mandate created by this amendatory Act of
25 the 97th General Assembly.

26 (Source: P.A. 94-310, eff. 7-25-05; 95-644, eff. 10-12-07.)

1 Section 90. The State Mandates Act is amended by adding
2 Section 8.36 as follows:

3 (30 ILCS 805/8.36 new)

4 Sec. 8.36. Exempt mandate. Notwithstanding Sections 6 and 8
5 of this Act, no reimbursement by the State is required for the
6 implementation of any mandate created by this amendatory Act of
7 the 97th General Assembly.

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