

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Mobile Home Local Services Tax Act is
5 amended by changing Section 3 as follows:

6 (35 ILCS 515/3) (from Ch. 120, par. 1203)

7 Sec. 3. Mobile homes in addition to such taxes as
8 provided in the "Use Tax Act" shall be subject to the
9 following privilege tax only, and to no ad valorem tax.
10 Except as provided in Section 7, the owner of each inhabited
11 mobile home shall pay to the county treasurer of the county
12 in which such mobile home is located an annual tax to be
13 computed at the rate shown in the table below:

14 FOR TAXABLE YEAR 2001 AND PRIOR THERETO:

15 TAX YEAR FOLLOWING MODEL YEAR	TAX PER SQUARE FOOT
16 OF MOBILE HOME	
17 model year and 1st and 2nd	
18 year following:	15¢
19 3rd, 4th and 5th years following	
20 model year:	13.5¢
21 6th, 7th and 8th years following	
22 model year:	12¢
23 9th, 10th and 11th years following	
24 model year:	10.5¢
25 12th, 13th and 14th years following	
26 model year:	9¢
27 15th year following model year	
28 and subsequent years:	7.5¢

29 FOR TAXABLE YEAR 2002 AND THEREAFTER:

30 <u>TAX YEAR FOLLOWING MODEL YEAR</u>	<u>TAX PER SQUARE FOOT</u>
31 <u>OF MOBILE HOME</u>	

1	<u>model year and 1st and 2nd</u>	
2	<u>year following:</u>	75¢
3	<u>3rd, 4th and 5th years following</u>	
4	<u>model year:</u>	67.5¢
5	<u>6th, 7th and 8th years following</u>	
6	<u>model year:</u>	60¢
7	<u>9th, 10th and 11th years following</u>	
8	<u>model year:</u>	52.5¢
9	<u>12th, 13th and 14th years following</u>	
10	<u>model year:</u>	45¢
11	<u>15th year following model year</u>	
12	<u>and subsequent years:</u>	37.5¢

13 For purposes of this Act, the square-footage shall be based
 14 upon the outside dimensions of the mobile home excluding the
 15 length of the tongue and hitch. The owner of a mobile home
 16 on January 1 of any year shall be liable for the tax of that
 17 year, except that the owner of a mobile home on July 1, 1976,
 18 shall be liable for the tax for the period of July 1, 1976,
 19 to December 31, 1976. This is not a limitation on any home
 20 rule county.

21 (Source: P.A. 79-1184.)