

1 AN ACT concerning taxation.

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 adding Section 7.5 as follows:

6 (35 ILCS 515/7.5 new)

7 Sec. 7.5. Exemption for certain disabled veterans.  
8 Beginning on January 1, 2002, a mobile home, up to an  
9 assessed value of \$58,000, owned and used exclusively by a  
10 disabled veteran or the spouse or unmarried surviving spouse  
11 of the veteran as a home is exempt. As used in this Section,  
12 "disabled veteran" means a person who has served in the Armed  
13 Forces of the United States and whose disability is of such a  
14 nature that the federal government has authorized payment for  
15 purchase or construction of specially adapted housing as set  
16 forth in the United States Code, Title 38, Chapter 21,  
17 Section 2101.

18 The exemption applies to housing where federal funds have  
19 been used to purchase or construct special adaptations to  
20 suit the veteran's disability.

21 The exemption also applies to housing that is specially  
22 adapted to suit the veteran's disability and purchased  
23 entirely or in part by the proceeds of a sale, casualty loss  
24 reimbursement, or other transfer of a home for which the  
25 federal government had previously authorized payment for  
26 purchase or construction as specially adapted housing.

27 However, the entire proceeds of the sale, casualty loss  
28 reimbursement, or other transfer of that housing shall be  
29 applied to the acquisition of subsequent specially adapted  
30 housing to the extent that the proceeds equal the purchase  
31 price of the subsequently acquired housing.

1       For purposes of this Section, "unmarried surviving  
2 spouse" means the surviving spouse of the veteran at any time  
3 after the death of the veteran during which such surviving  
4 spouse is not married.

5       This exemption must be reestablished on an annual basis  
6 by certification from the Illinois Department of Veterans'  
7 Affairs to the county clerk of the county in which the exempt  
8 mobile home is located, which shall forward a copy of the  
9 certification to local assessing officials.

10       Section 90. The State Mandates Act is amended by adding  
11 Section 8.26 as follows:

12       (30 ILCS 805/8.26 new)

13       Sec. 8.26. Exempt mandate. Notwithstanding Sections 6  
14 and 8 of this Act, no reimbursement by the State is required  
15 for the implementation of any mandate created by this  
16 amendatory Act of the 92nd General Assembly.

17       Section 99. Effective date. This Act takes effect upon  
18 becoming law.