

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 adding Section 7.5 as follows:

6 (35 ILCS 515/7.5 new)

7 Sec. 7.5. Exemption for disabled veterans.

8 (a) Beginning on January 1, 2004, a mobile home owned
9 and used exclusively by a disabled veteran or the spouse or
10 unmarried surviving spouse of the veteran as a home, is
11 exempt from the tax imposed under this Act.

12 (b) As used in this Section

13 "Disabled veteran" means a person who (i) has served in
14 the Armed Forces of the United States; (ii) was honorably
15 discharged with a service-connected 100% total and permanent
16 disability and was issued an award letter from the United
17 States Government or United States Department of Veterans'
18 Affairs or its predecessor certifying that the veteran is
19 100% totally and permanently disabled; and (iii) is a
20 permanent resident of this State on January 1 of the tax year
21 for which the exemption is being claimed.

22 "Unmarried surviving spouse" means the surviving spouse
23 of the veteran at any time after the death of the veteran
24 during which the surviving spouse is not married.

25 (c) Eligibility for this exemption must be reestablished
26 on an annual basis by certification from the Illinois
27 Department of Veterans' Affairs to the county clerk of the
28 county in which the exempt mobile home is located. The county
29 clerk shall forward a copy of the certification to local
30 assessing officials.

1 Section 90. The State Mandates Act is amended by adding
2 Section 8.27 as follows:

3 (30 ILCS 805/8.27 new)

4 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
5 and 8 of this Act, no reimbursement by the State is required
6 for the implementation of any mandate created by this
7 amendatory Act of the 93rd General Assembly.

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