



Rep. Barbara Flynn Currie

Filed: 7/13/2007

09500SB0826ham001

LRB095 05528 BDD 38068 a

1 AMENDMENT TO SENATE BILL 826

2 AMENDMENT NO. _____. Amend Senate Bill 826 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. If and only if Senate Bill 13 of the 95th
5 General Assembly (as amended by House Amendments No. 1 and 2)
6 becomes law, then the Property Tax Code is amended by changing
7 Sections 15-168, 15-172, 15-175, 15-176, 15-177, and 24-35 as
8 follows:

9 (35 ILCS 200/15-168)

10 Sec. 15-168. Disabled persons' homestead exemption.

11 (a) Beginning with the assessment for the 2007 tax year, an
12 annual homestead exemption is granted to disabled persons in
13 the amount of \$2,000, except as provided in subsection (c), to
14 be deducted from the property's value as equalized or assessed
15 by the Department of Revenue. The disabled person shall receive
16 the homestead exemption upon meeting the following

1 requirements:

2 (1) The property must be occupied as a residence by the
3 disabled person.

4 (2) The disabled person must be liable for paying the
5 real estate taxes on the property.

6 (3) The disabled person must be an owner of record of
7 the property or have a legal or equitable interest in the
8 property as evidenced by a written instrument. In the case
9 of a leasehold interest in property, the lease must be for
10 a single family residence.

11 A person who is disabled during the current assessment year
12 is eligible to apply for this homestead exemption during that
13 assessment year. Application must be made during the
14 application period in effect for the county of residence. If a
15 homestead exemption has been granted under this Section and the
16 person awarded the exemption subsequently becomes a resident of
17 a facility licensed under the Nursing Home Care Act, then the
18 exemption shall continue (i) so long as the residence continues
19 to be occupied by the qualifying person's spouse or (ii) if the
20 residence remains unoccupied but is still owned by the person
21 qualified for the homestead exemption.

22 (b) For the purposes of this Section, "disabled person"
23 means a person unable to engage in any substantial gainful
24 activity by reason of a medically determinable physical or
25 mental impairment which can be expected to result in death or
26 has lasted or can be expected to last for a continuous period

1 of not less than 12 months. Disabled persons filing claims
2 under this Act shall submit proof of disability in such form
3 and manner as the Department shall by rule and regulation
4 prescribe. Proof that a claimant is eligible to receive
5 disability benefits under the Federal Social Security Act shall
6 constitute proof of disability for purposes of this Act.
7 Issuance of an Illinois Disabled Person Identification Card
8 stating that the claimant is under a Class 2 disability, as
9 defined in Section 4A of The Illinois Identification Card Act,
10 shall constitute proof that the person named thereon is a
11 disabled person for purposes of this Act. A disabled person not
12 covered under the Federal Social Security Act and not
13 presenting a Disabled Person Identification Card stating that
14 the claimant is under a Class 2 disability shall be examined by
15 a physician designated by the Department, and his status as a
16 disabled person determined using the same standards as used by
17 the Social Security Administration. The costs of any required
18 examination shall be borne by the claimant.

19 (c) For land improved with (i) an apartment building owned
20 and operated as a cooperative or (ii) a life care facility as
21 defined under Section 2 of the Life Care Facilities Act that is
22 considered to be a cooperative, the maximum reduction from the
23 value of the property, as equalized or assessed by the
24 Department, shall be multiplied by the number of apartments or
25 units occupied by a disabled person. The disabled person shall
26 receive the homestead exemption upon meeting the following

1 requirements:

2 (1) The property must be occupied as a residence by the
3 disabled person.

4 (2) The disabled person must be liable by contract with
5 the owner or owners of record for paying the apportioned
6 property taxes on the property of the cooperative or life
7 care facility. In the case of a life care facility, the
8 disabled person must be liable for paying the apportioned
9 property taxes under a life care contract as defined in
10 Section 2 of the Life Care Facilities Act.

11 (3) The disabled person must be an owner of record of a
12 legal or equitable interest in the cooperative apartment
13 building. A leasehold interest does not meet this
14 requirement.

15 If a homestead exemption is granted under this subsection, the
16 cooperative association or management firm shall credit the
17 savings resulting from the exemption to the apportioned tax
18 liability of the qualifying disabled person. The chief county
19 assessment officer may request reasonable proof that the
20 association or firm has properly credited the exemption. A
21 person who willfully refuses to credit an exemption to the
22 qualified disabled person is guilty of a Class B misdemeanor.

23 (d) The chief county assessment officer shall determine the
24 eligibility of property to receive the homestead exemption
25 according to guidelines established by the Department. After a
26 person has received an exemption under this Section, an annual

1 verification of eligibility for the exemption shall be mailed
2 to the taxpayer.

3 In counties with fewer than 3,000,000 inhabitants, the ~~The~~
4 chief county assessment officer shall provide to each person
5 granted a homestead exemption under this Section a form to
6 designate any other person to receive a duplicate of any notice
7 of delinquency in the payment of taxes assessed and levied
8 under this Code on the person's qualifying property. The
9 duplicate notice shall be in addition to the notice required to
10 be provided to the person receiving the exemption and shall be
11 given in the manner required by this Code. The person filing
12 the request for the duplicate notice shall pay an
13 administrative fee of \$5 to the chief county assessment
14 officer. The assessment officer shall then file the executed
15 designation with the county collector, who shall issue the
16 duplicate notices as indicated by the designation. A
17 designation may be rescinded by the disabled person in the
18 manner required by the chief county assessment officer.

19 (Source: 095SB0013 with ham01 and ham02.)

20 (35 ILCS 200/15-172)

21 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
22 Exemption.

23 (a) This Section may be cited as the Senior Citizens
24 Assessment Freeze Homestead Exemption.

25 (b) As used in this Section:

1 "Applicant" means an individual who has filed an
2 application under this Section.

3 "Base amount" means the base year equalized assessed value
4 of the residence plus the first year's equalized assessed value
5 of any added improvements which increased the assessed value of
6 the residence after the base year.

7 "Base year" means the taxable year prior to the taxable
8 year for which the applicant first qualifies and applies for
9 the exemption provided that in the prior taxable year the
10 property was improved with a permanent structure that was
11 occupied as a residence by the applicant who was liable for
12 paying real property taxes on the property and who was either
13 (i) an owner of record of the property or had legal or
14 equitable interest in the property as evidenced by a written
15 instrument or (ii) had a legal or equitable interest as a
16 lessee in the parcel of property that was single family
17 residence. If in any subsequent taxable year for which the
18 applicant applies and qualifies for the exemption the equalized
19 assessed value of the residence is less than the equalized
20 assessed value in the existing base year (provided that such
21 equalized assessed value is not based on an assessed value that
22 results from a temporary irregularity in the property that
23 reduces the assessed value for one or more taxable years), then
24 that subsequent taxable year shall become the base year until a
25 new base year is established under the terms of this paragraph.
26 For taxable year 1999 only, the Chief County Assessment Officer

1 shall review (i) all taxable years for which the applicant
2 applied and qualified for the exemption and (ii) the existing
3 base year. The assessment officer shall select as the new base
4 year the year with the lowest equalized assessed value. An
5 equalized assessed value that is based on an assessed value
6 that results from a temporary irregularity in the property that
7 reduces the assessed value for one or more taxable years shall
8 not be considered the lowest equalized assessed value. The
9 selected year shall be the base year for taxable year 1999 and
10 thereafter until a new base year is established under the terms
11 of this paragraph.

12 "Chief County Assessment Officer" means the County
13 Assessor or Supervisor of Assessments of the county in which
14 the property is located.

15 "Equalized assessed value" means the assessed value as
16 equalized by the Illinois Department of Revenue.

17 "Household" means the applicant, the spouse of the
18 applicant, and all persons using the residence of the applicant
19 as their principal place of residence.

20 "Household income" means the combined income of the members
21 of a household for the calendar year preceding the taxable
22 year.

23 "Income" has the same meaning as provided in Section 3.07
24 of the Senior Citizens and Disabled Persons Property Tax Relief
25 and Pharmaceutical Assistance Act, except that, beginning in
26 assessment year 2001, "income" does not include veteran's

1 benefits.

2 "Internal Revenue Code of 1986" means the United States
3 Internal Revenue Code of 1986 or any successor law or laws
4 relating to federal income taxes in effect for the year
5 preceding the taxable year.

6 "Life care facility that qualifies as a cooperative" means
7 a facility as defined in Section 2 of the Life Care Facilities
8 Act.

9 "Maximum income limitation" means:

- 10 (1) \$35,000 prior to taxable year 1999;
11 (2) \$40,000 in taxable years 1999 through 2003;
12 (3) \$45,000 in taxable years ~~7~~ 2004 through 2005 ~~2006~~;
13 (4) \$50,000 in taxable years 2006 and ~~year~~ 2007; and
14 (5) \$55,000 in taxable year 2008 and thereafter.

15 "Residence" means the principal dwelling place and
16 appurtenant structures used for residential purposes in this
17 State occupied on January 1 of the taxable year by a household
18 and so much of the surrounding land, constituting the parcel
19 upon which the dwelling place is situated, as is used for
20 residential purposes. If the Chief County Assessment Officer
21 has established a specific legal description for a portion of
22 property constituting the residence, then that portion of
23 property shall be deemed the residence for the purposes of this
24 Section.

25 "Taxable year" means the calendar year during which ad
26 valorem property taxes payable in the next succeeding year are

1 levied.

2 (c) Beginning in taxable year 1994, a senior citizens
3 assessment freeze homestead exemption is granted for real
4 property that is improved with a permanent structure that is
5 occupied as a residence by an applicant who (i) is 65 years of
6 age or older during the taxable year, (ii) has a household
7 income that does not exceed the maximum income limitation,
8 (iii) is liable for paying real property taxes on the property,
9 and (iv) is an owner of record of the property or has a legal or
10 equitable interest in the property as evidenced by a written
11 instrument. This homestead exemption shall also apply to a
12 leasehold interest in a parcel of property improved with a
13 permanent structure that is a single family residence that is
14 occupied as a residence by a person who (i) is 65 years of age
15 or older during the taxable year, (ii) has a household income
16 that does not exceed the maximum income limitation, (iii) has a
17 legal or equitable ownership interest in the property as
18 lessee, and (iv) is liable for the payment of real property
19 taxes on that property.

20 In counties of 3,000,000 or more inhabitants, the amount of
21 the exemption for all taxable years is the equalized assessed
22 value of the residence in the taxable year for which
23 application is made minus the base amount. In all other
24 counties, the amount of the exemption is as follows: (i)
25 through ~~Through~~ taxable year 2005 and for taxable year 2007 and
26 thereafter, the amount of this exemption shall be the equalized

1 assessed value of the residence in the taxable year for which
2 application is made minus the base amount; and (ii) for. ~~For~~
3 taxable year 2006, the amount of the exemption is as follows:

4 (1) For an applicant who has a household income of
5 \$45,000 or less, the amount of the exemption is the
6 equalized assessed value of the residence in the taxable
7 year for which application is made minus the base amount.

8 (2) For an applicant who has a household income
9 exceeding \$45,000 but not exceeding \$46,250, the amount of
10 the exemption is (i) the equalized assessed value of the
11 residence in the taxable year for which application is made
12 minus the base amount (ii) multiplied by 0.8.

13 (3) For an applicant who has a household income
14 exceeding \$46,250 but not exceeding \$47,500, the amount of
15 the exemption is (i) the equalized assessed value of the
16 residence in the taxable year for which application is made
17 minus the base amount (ii) multiplied by 0.6.

18 (4) For an applicant who has a household income
19 exceeding \$47,500 but not exceeding \$48,750, the amount of
20 the exemption is (i) the equalized assessed value of the
21 residence in the taxable year for which application is made
22 minus the base amount (ii) multiplied by 0.4.

23 (5) For an applicant who has a household income
24 exceeding \$48,750 but not exceeding \$50,000, the amount of
25 the exemption is (i) the equalized assessed value of the
26 residence in the taxable year for which application is made

1 minus the base amount (ii) multiplied by 0.2.

2 When the applicant is a surviving spouse of an applicant
3 for a prior year for the same residence for which an exemption
4 under this Section has been granted, the base year and base
5 amount for that residence are the same as for the applicant for
6 the prior year.

7 Each year at the time the assessment books are certified to
8 the County Clerk, the Board of Review or Board of Appeals shall
9 give to the County Clerk a list of the assessed values of
10 improvements on each parcel qualifying for this exemption that
11 were added after the base year for this parcel and that
12 increased the assessed value of the property.

13 In the case of land improved with an apartment building
14 owned and operated as a cooperative or a building that is a
15 life care facility that qualifies as a cooperative, the maximum
16 reduction from the equalized assessed value of the property is
17 limited to the sum of the reductions calculated for each unit
18 occupied as a residence by a person or persons (i) 65 years of
19 age or older, (ii) with a household income that does not exceed
20 the maximum income limitation, (iii) who is liable, by contract
21 with the owner or owners of record, for paying real property
22 taxes on the property, and (iv) who is an owner of record of a
23 legal or equitable interest in the cooperative apartment
24 building, other than a leasehold interest. In the instance of a
25 cooperative where a homestead exemption has been granted under
26 this Section, the cooperative association or its management

1 firm shall credit the savings resulting from that exemption
2 only to the apportioned tax liability of the owner who
3 qualified for the exemption. Any person who willfully refuses
4 to credit that savings to an owner who qualifies for the
5 exemption is guilty of a Class B misdemeanor.

6 When a homestead exemption has been granted under this
7 Section and an applicant then becomes a resident of a facility
8 licensed under the Nursing Home Care Act, the exemption shall
9 be granted in subsequent years so long as the residence (i)
10 continues to be occupied by the qualified applicant's spouse or
11 (ii) if remaining unoccupied, is still owned by the qualified
12 applicant for the homestead exemption.

13 Beginning January 1, 1997, when an individual dies who
14 would have qualified for an exemption under this Section, and
15 the surviving spouse does not independently qualify for this
16 exemption because of age, the exemption under this Section
17 shall be granted to the surviving spouse for the taxable year
18 preceding and the taxable year of the death, provided that,
19 except for age, the surviving spouse meets all other
20 qualifications for the granting of this exemption for those
21 years.

22 When married persons maintain separate residences, the
23 exemption provided for in this Section may be claimed by only
24 one of such persons and for only one residence.

25 For taxable year 1994 only, in counties having less than
26 3,000,000 inhabitants, to receive the exemption, a person shall

1 submit an application by February 15, 1995 to the Chief County
2 Assessment Officer of the county in which the property is
3 located. In counties having 3,000,000 or more inhabitants, for
4 taxable year 1994 and all subsequent taxable years, to receive
5 the exemption, a person may submit an application to the Chief
6 County Assessment Officer of the county in which the property
7 is located during such period as may be specified by the Chief
8 County Assessment Officer. The Chief County Assessment Officer
9 in counties of 3,000,000 or more inhabitants shall annually
10 give notice of the application period by mail or by
11 publication. In counties having less than 3,000,000
12 inhabitants, beginning with taxable year 1995 and thereafter,
13 to receive the exemption, a person shall submit an application
14 by July 1 of each taxable year to the Chief County Assessment
15 Officer of the county in which the property is located. A
16 county may, by ordinance, establish a date for submission of
17 applications that is different than July 1. The applicant shall
18 submit with the application an affidavit of the applicant's
19 total household income, age, marital status (and if married the
20 name and address of the applicant's spouse, if known), and
21 principal dwelling place of members of the household on January
22 1 of the taxable year. The Department shall establish, by rule,
23 a method for verifying the accuracy of affidavits filed by
24 applicants under this Section, and the Chief County Assessment
25 Officer may conduct audits of any taxpayer claiming an
26 exemption under this Section to verify that the taxpayer is

1 eligible to receive the exemption. Each application shall
2 contain or be verified by a written declaration that it is made
3 under the penalties of perjury. A taxpayer's signing a
4 fraudulent application under this Act is perjury, as defined in
5 Section 32-2 of the Criminal Code of 1961. The applications
6 shall be clearly marked as applications for the Senior Citizens
7 Assessment Freeze Homestead Exemption and must contain a notice
8 that any taxpayer who receives the exemption is subject to an
9 audit by the Chief County Assessment Officer.

10 Notwithstanding any other provision to the contrary, in
11 counties having fewer than 3,000,000 inhabitants, if an
12 applicant fails to file the application required by this
13 Section in a timely manner and this failure to file is due to a
14 mental or physical condition sufficiently severe so as to
15 render the applicant incapable of filing the application in a
16 timely manner, the Chief County Assessment Officer may extend
17 the filing deadline for a period of 30 days after the applicant
18 regains the capability to file the application, but in no case
19 may the filing deadline be extended beyond 3 months of the
20 original filing deadline. In order to receive the extension
21 provided in this paragraph, the applicant shall provide the
22 Chief County Assessment Officer with a signed statement from
23 the applicant's physician stating the nature and extent of the
24 condition, that, in the physician's opinion, the condition was
25 so severe that it rendered the applicant incapable of filing
26 the application in a timely manner, and the date on which the

1 applicant regained the capability to file the application.

2 Beginning January 1, 1998, notwithstanding any other
3 provision to the contrary, in counties having fewer than
4 3,000,000 inhabitants, if an applicant fails to file the
5 application required by this Section in a timely manner and
6 this failure to file is due to a mental or physical condition
7 sufficiently severe so as to render the applicant incapable of
8 filing the application in a timely manner, the Chief County
9 Assessment Officer may extend the filing deadline for a period
10 of 3 months. In order to receive the extension provided in this
11 paragraph, the applicant shall provide the Chief County
12 Assessment Officer with a signed statement from the applicant's
13 physician stating the nature and extent of the condition, and
14 that, in the physician's opinion, the condition was so severe
15 that it rendered the applicant incapable of filing the
16 application in a timely manner.

17 In counties having less than 3,000,000 inhabitants, if an
18 applicant was denied an exemption in taxable year 1994 and the
19 denial occurred due to an error on the part of an assessment
20 official, or his or her agent or employee, then beginning in
21 taxable year 1997 the applicant's base year, for purposes of
22 determining the amount of the exemption, shall be 1993 rather
23 than 1994. In addition, in taxable year 1997, the applicant's
24 exemption shall also include an amount equal to (i) the amount
25 of any exemption denied to the applicant in taxable year 1995
26 as a result of using 1994, rather than 1993, as the base year,

1 (ii) the amount of any exemption denied to the applicant in
2 taxable year 1996 as a result of using 1994, rather than 1993,
3 as the base year, and (iii) the amount of the exemption
4 erroneously denied for taxable year 1994.

5 For purposes of this Section, a person who will be 65 years
6 of age during the current taxable year shall be eligible to
7 apply for the homestead exemption during that taxable year.
8 Application shall be made during the application period in
9 effect for the county of his or her residence.

10 The Chief County Assessment Officer may determine the
11 eligibility of a life care facility that qualifies as a
12 cooperative to receive the benefits provided by this Section by
13 use of an affidavit, application, visual inspection,
14 questionnaire, or other reasonable method in order to insure
15 that the tax savings resulting from the exemption are credited
16 by the management firm to the apportioned tax liability of each
17 qualifying resident. The Chief County Assessment Officer may
18 request reasonable proof that the management firm has so
19 credited that exemption.

20 Except as provided in this Section, all information
21 received by the chief county assessment officer or the
22 Department from applications filed under this Section, or from
23 any investigation conducted under the provisions of this
24 Section, shall be confidential, except for official purposes or
25 pursuant to official procedures for collection of any State or
26 local tax or enforcement of any civil or criminal penalty or

1 sanction imposed by this Act or by any statute or ordinance
2 imposing a State or local tax. Any person who divulges any such
3 information in any manner, except in accordance with a proper
4 judicial order, is guilty of a Class A misdemeanor.

5 Nothing contained in this Section shall prevent the
6 Director or chief county assessment officer from publishing or
7 making available reasonable statistics concerning the
8 operation of the exemption contained in this Section in which
9 the contents of claims are grouped into aggregates in such a
10 way that information contained in any individual claim shall
11 not be disclosed.

12 (d) Each Chief County Assessment Officer shall annually
13 publish a notice of availability of the exemption provided
14 under this Section. The notice shall be published at least 60
15 days but no more than 75 days prior to the date on which the
16 application must be submitted to the Chief County Assessment
17 Officer of the county in which the property is located. The
18 notice shall appear in a newspaper of general circulation in
19 the county.

20 Notwithstanding Sections 6 and 8 of the State Mandates Act,
21 no reimbursement by the State is required for the
22 implementation of any mandate created by this Section.

23 (Source: P.A. 93-715, eff. 7-12-04; 94-794, eff. 5-22-06;
24 095SB0013 with ham01 and ham02.)

1 Sec. 15-175. General homestead exemption. Except as
2 provided in Sections 15-176 and 15-177, homestead property is
3 entitled to an annual homestead exemption limited, except as
4 described here with relation to cooperatives, to a reduction in
5 the equalized assessed value of homestead property equal to the
6 increase in equalized assessed value for the current assessment
7 year above the equalized assessed value of the property for
8 1977, up to the maximum reduction set forth below. If however,
9 the 1977 equalized assessed value upon which taxes were paid is
10 subsequently determined by local assessing officials, the
11 Property Tax Appeal Board, or a court to have been excessive,
12 the equalized assessed value which should have been placed on
13 the property for 1977 shall be used to determine the amount of
14 the exemption.

15 Except as provided in Section 15-176, the maximum reduction
16 before taxable year 2004 shall be \$4,500 in counties with
17 3,000,000 or more inhabitants and \$3,500 in all other counties.
18 Except as provided in Sections 15-176 and 15-177, for taxable
19 years 2004 through 2007, the maximum reduction shall be \$5,000,
20 for taxable year 2008, the maximum reduction is \$5,500, and,
21 for taxable years 2009 and thereafter, the maximum reduction is
22 \$6,000 in all counties. If a county has elected to subject
23 itself to the provisions of Section 15-176 as provided in
24 subsection (k) of that Section, then, for the first taxable
25 year only after the provisions of Section 15-176 no longer
26 apply, for owners who, for the taxable year, have not been

1 granted a senior citizens assessment freeze homestead
2 exemption under Section 15-172 or a long-time occupant
3 homestead exemption under Section 15-177, there shall be an
4 additional exemption of \$5,000 for owners with a household
5 income of \$30,000 or less.

6 In counties with fewer than 3,000,000 inhabitants, if,
7 based on the most recent assessment, the equalized assessed
8 value of the homestead property for the current assessment year
9 is greater than the equalized assessed value of the property
10 for 1977, the owner of the property shall automatically receive
11 the exemption granted under this Section in an amount equal to
12 the increase over the 1977 assessment up to the maximum
13 reduction set forth in this Section.

14 If in any assessment year beginning with the 2000
15 assessment year, homestead property has a pro-rata valuation
16 under Section 9-180 resulting in an increase in the assessed
17 valuation, a reduction in equalized assessed valuation equal to
18 the increase in equalized assessed value of the property for
19 the year of the pro-rata valuation above the equalized assessed
20 value of the property for 1977 shall be applied to the property
21 on a proportionate basis for the period the property qualified
22 as homestead property during the assessment year. The maximum
23 proportionate homestead exemption shall not exceed the maximum
24 homestead exemption allowed in the county under this Section
25 divided by 365 and multiplied by the number of days the
26 property qualified as homestead property.

1 "Homestead property" under this Section includes
2 residential property that is occupied by its owner or owners as
3 his or their principal dwelling place, or that is a leasehold
4 interest on which a single family residence is situated, which
5 is occupied as a residence by a person who has an ownership
6 interest therein, legal or equitable or as a lessee, and on
7 which the person is liable for the payment of property taxes.
8 For land improved with an apartment building owned and operated
9 as a cooperative or a building which is a life care facility as
10 defined in Section 15-170 and considered to be a cooperative
11 under Section 15-170, the maximum reduction from the equalized
12 assessed value shall be limited to the increase in the value
13 above the equalized assessed value of the property for 1977, up
14 to the maximum reduction set forth above, multiplied by the
15 number of apartments or units occupied by a person or persons
16 who is liable, by contract with the owner or owners of record,
17 for paying property taxes on the property and is an owner of
18 record of a legal or equitable interest in the cooperative
19 apartment building, other than a leasehold interest. For
20 purposes of this Section, the term "life care facility" has the
21 meaning stated in Section 15-170.

22 "Household", as used in this Section, means the owner, the
23 spouse of the owner, and all persons using the residence of the
24 owner as their principal place of residence.

25 "Household income", as used in this Section, means the
26 combined income of the members of a household for the calendar

1 year preceding the taxable year.

2 "Income", as used in this Section, has the same meaning as
3 provided in Section 3.07 of the Senior Citizens and Disabled
4 Persons Property Tax Relief and Pharmaceutical Assistance Act,
5 except that "income" does not include veteran's benefits.

6 In a cooperative where a homestead exemption has been
7 granted, the cooperative association or its management firm
8 shall credit the savings resulting from that exemption only to
9 the apportioned tax liability of the owner who qualified for
10 the exemption. Any person who willfully refuses to so credit
11 the savings shall be guilty of a Class B misdemeanor.

12 Where married persons maintain and reside in separate
13 residences qualifying as homestead property, each residence
14 shall receive 50% of the total reduction in equalized assessed
15 valuation provided by this Section.

16 In all counties, the assessor or chief county assessment
17 officer may determine the eligibility of residential property
18 to receive the homestead exemption and the amount of the
19 exemption by application, visual inspection, questionnaire or
20 other reasonable methods. The determination shall be made in
21 accordance with guidelines established by the Department,
22 provided that the taxpayer applying for an additional general
23 exemption under this Section shall submit to the chief county
24 assessment officer an application with an affidavit of the
25 applicant's total household income, age, marital status (and,
26 if married, the name and address of the applicant's spouse, if

1 known), and principal dwelling place of members of the
2 household on January 1 of the taxable year. The Department
3 shall issue guidelines establishing a method for verifying the
4 accuracy of the affidavits filed by applicants under this
5 paragraph. The applications shall be clearly marked as
6 applications for the Additional General Homestead Exemption.

7 In counties with fewer than 3,000,000 inhabitants, in the
8 event of a sale of homestead property the homestead exemption
9 shall remain in effect for the remainder of the assessment year
10 of the sale. The assessor or chief county assessment officer
11 may require the new owner of the property to apply for the
12 homestead exemption for the following assessment year.

13 Notwithstanding Sections 6 and 8 of the State Mandates Act,
14 no reimbursement by the State is required for the
15 implementation of any mandate created by this Section.

16 (Source: P.A. 93-715, eff. 7-12-04; 095SB0013 with ham01 and
17 ham02.)

18 (35 ILCS 200/15-176)

19 Sec. 15-176. Alternative general homestead exemption.

20 (a) For the assessment years as determined under subsection
21 (j), in any county that has elected, by an ordinance in
22 accordance with subsection (k), to be subject to the provisions
23 of this Section in lieu of the provisions of Section 15-175,
24 homestead property is entitled to an annual homestead exemption
25 equal to a reduction in the property's equalized assessed value

1 calculated as provided in this Section.

2 (b) As used in this Section:

3 (1) "Assessor" means the supervisor of assessments or
4 the chief county assessment officer of each county.

5 (2) "Adjusted homestead value" means the lesser of the
6 following values:

7 (A) The property's base homestead value increased
8 by 7% for each tax year after the base year through and
9 including the current tax year, or, if the property is
10 sold or ownership is otherwise transferred, the
11 property's base homestead value increased by 7% for
12 each tax year after the year of the sale or transfer
13 through and including the current tax year. The
14 increase by 7% each year is an increase by 7% over the
15 prior year.

16 (B) The property's equalized assessed value for
17 the current tax year minus: (i) \$4,500 in Cook County
18 or \$3,500 in all other counties in tax year 2003; (ii)
19 \$5,000 in all counties in tax years 2004 and 2005; and
20 (iii) the lesser of the amount of the general homestead
21 exemption under Section 15-175 ~~\$5,000~~ or an amount
22 equal to the increase in the equalized assessed value
23 for the current tax year above the equalized assessed
24 value for 1977 in tax year 2006 and thereafter.

25 (3) "Base homestead value".

26 (A) Except as provided in subdivision (b) (3) (A-5)

1 or (b) (3) (B), "base homestead value" means the
2 equalized assessed value of the property for the base
3 year prior to exemptions, minus (i) \$4,500 in Cook
4 County or \$3,500 in all other counties in tax year
5 2003, ~~or~~ (ii) \$5,000 in all counties in tax years year
6 2004 and 2005, or (iii) the lesser of the amount of the
7 general homestead exemption under Section 15-175 or an
8 amount equal to the increase in the equalized assessed
9 value for the current tax year above the equalized
10 assessed value for 1977 in tax year 2006 and
11 thereafter, provided that it was assessed for that year
12 as residential property qualified for any of the
13 homestead exemptions under Sections 15-170 through
14 15-175 of this Code, then in force, and further
15 provided that the property's assessment was not based
16 on a reduced assessed value resulting from a temporary
17 irregularity in the property for that year. Except as
18 provided in subdivision (b) (3) (B), if the property did
19 not have a residential equalized assessed value for the
20 base year, then "base homestead value" means the base
21 homestead value established by the assessor under
22 subsection (c).

23 (A-5) On or before September ~~July~~ 1, 2007, in Cook
24 County, the base homestead value, as set forth under
25 subdivision (b) (3) (A) and except as provided under
26 subdivision (b) (3) (B), must be recalculated as the

1 equalized assessed value of the property for the base
2 year, prior to exemptions, minus:

3 (1) if the general assessment year for the
4 property was 2003, the lesser of (i) \$4,500 or (ii)
5 the amount equal to the increase in equalized
6 assessed value for the 2002 tax year above the
7 equalized assessed value for 1977;

8 (2) if the general assessment year for the
9 property was 2004, the lesser of (i) \$4,500 or (ii)
10 the amount equal to the increase in equalized
11 assessed value for the 2003 tax year above the
12 equalized assessed value for 1977;

13 (3) if the general assessment year for the
14 property was 2005, the lesser of (i) \$5,000 or (ii)
15 the amount equal to the increase in equalized
16 assessed value for the 2004 tax year above the
17 equalized assessed value for 1977.

18 (B) If the property is sold or ownership is
19 otherwise transferred, other than sales or transfers
20 between spouses or between a parent and a child, "base
21 homestead value" means the equalized assessed value of
22 the property at the time of the sale or transfer prior
23 to exemptions, minus: (i) \$4,500 in Cook County or
24 \$3,500 in all other counties in tax year 2003; (ii)
25 \$5,000 in all counties in tax years 2004 and 2005; and
26 (iii) the lesser of the amount of the general homestead

1 exemption under Section 15-175 ~~\$5,000~~ or an amount
2 equal to the increase in the equalized assessed value
3 for the current tax year above the equalized assessed
4 value for 1977 in tax year 2006 and thereafter,
5 provided that it was assessed as residential property
6 qualified for any of the homestead exemptions under
7 Sections 15-170 through 15-175 of this Code, then in
8 force, and further provided that the property's
9 assessment was not based on a reduced assessed value
10 resulting from a temporary irregularity in the
11 property.

12 (3.5) "Base year" means (i) tax year 2002 in Cook
13 County or (ii) tax year 2005 or 2006 in all other counties
14 in accordance with the designation made by the county as
15 provided in subsection (k).

16 (4) "Current tax year" means the tax year for which the
17 exemption under this Section is being applied.

18 (5) "Equalized assessed value" means the property's
19 assessed value as equalized by the Department.

20 (6) "Homestead" or "homestead property" means:

21 (A) Residential property that as of January 1 of
22 the tax year is occupied by its owner or owners as his,
23 her, or their principal dwelling place, or that is a
24 leasehold interest on which a single family residence
25 is situated, that is occupied as a residence by a
26 person who has a legal or equitable interest therein

1 evidenced by a written instrument, as an owner or as a
2 lessee, and on which the person is liable for the
3 payment of property taxes. Residential units in an
4 apartment building owned and operated as a
5 cooperative, or as a life care facility, which are
6 occupied by persons who hold a legal or equitable
7 interest in the cooperative apartment building or life
8 care facility as owners or lessees, and who are liable
9 by contract for the payment of property taxes, shall be
10 included within this definition of homestead property.

11 (B) A homestead includes the dwelling place,
12 appurtenant structures, and so much of the surrounding
13 land constituting the parcel on which the dwelling
14 place is situated as is used for residential purposes.
15 If the assessor has established a specific legal
16 description for a portion of property constituting the
17 homestead, then the homestead shall be limited to the
18 property within that description.

19 (7) "Life care facility" means a facility as defined in
20 Section 2 of the Life Care Facilities Act.

21 (c) If the property did not have a residential equalized
22 assessed value for the base year as provided in subdivision
23 (b) (3) (A) of this Section, then the assessor shall first
24 determine an initial value for the property by comparison with
25 assessed values for the base year of other properties having
26 physical and economic characteristics similar to those of the

1 subject property, so that the initial value is uniform in
2 relation to assessed values of those other properties for the
3 base year. The product of the initial value multiplied by the
4 equalized factor for the base year for homestead properties in
5 that county, less: (i) \$4,500 in Cook County or \$3,500 in all
6 other counties in tax years 2003; (ii) \$5,000 in all counties
7 in tax year 2004 and 2005; and (iii) the lesser of the amount
8 of the general homestead exemption under Section 15-175 ~~\$5,000~~
9 or an amount equal to the increase in the equalized assessed
10 value for the current tax year above the equalized assessed
11 value for 1977 in tax year 2006 and thereafter, is the base
12 homestead value.

13 For any tax year for which the assessor determines or
14 adjusts an initial value and hence a base homestead value under
15 this subsection (c), the initial value shall be subject to
16 review by the same procedures applicable to assessed values
17 established under this Code for that tax year.

18 (d) The base homestead value shall remain constant, except
19 that the assessor may revise it under the following
20 circumstances:

21 (1) If the equalized assessed value of a homestead
22 property for the current tax year is less than the previous
23 base homestead value for that property, then the current
24 equalized assessed value (provided it is not based on a
25 reduced assessed value resulting from a temporary
26 irregularity in the property) shall become the base

1 homestead value in subsequent tax years.

2 (2) For any year in which new buildings, structures, or
3 other improvements are constructed on the homestead
4 property that would increase its assessed value, the
5 assessor shall adjust the base homestead value as provided
6 in subsection (c) of this Section with due regard to the
7 value added by the new improvements.

8 (3) If the property is sold or ownership is otherwise
9 transferred, the base homestead value of the property shall
10 be adjusted as provided in subdivision (b) (3) (B). This item
11 (3) does not apply to sales or transfers between spouses or
12 between a parent and a child.

13 (4) the recalculation required in Cook County under
14 subdivision (b) (3) (A-5).

15 (e) The amount of the exemption under this Section is the
16 equalized assessed value of the homestead property for the
17 current tax year, minus the adjusted homestead value, with the
18 following exceptions:

19 (1) In Cook County, the exemption under this Section
20 shall not exceed \$20,000 for any taxable year through tax
21 year:

22 (i) 2005, if the general assessment year for the
23 property is 2003;

24 (ii) 2006, if the general assessment year for the
25 property is 2004; or

26 (iii) 2007, if the general assessment year for the

1 property is 2005.

2 (1.1) Thereafter, in Cook County, and in all other
3 counties, the exemption is as follows:

4 (i) ~~(1)~~ if the general assessment year for the
5 property is 2006, then the exemption may not exceed:
6 \$30,000 for taxable year 2006; \$24,000 for taxable year
7 2007; and \$18,000 for taxable year 2008;

8 (ii) ~~(2)~~ if the general assessment year for the
9 property is 2007, then the exemption may not exceed:
10 \$30,000 for taxable year 2007; \$24,000 for taxable year
11 2008; and \$18,000 for taxable year 2009; and

12 (iii) ~~(3)~~ if the general assessment year for the
13 property is 2008, then the exemption may not exceed:
14 \$30,000 for taxable year 2008; \$24,000 for taxable year
15 2009; and \$18,000 for taxable year 2010.

16 (1.5) In Cook County, for the 2006 taxable year only, the
17 maximum amount of the exemption set forth under subsection
18 (e) (1.1) (i) of this Section ~~item (1)~~ may be increased: (i) by
19 \$10,000 if the equalized assessed value of the property in that
20 taxable year exceeds the equalized assessed value of that
21 property in 2002 by 100% or more; or (ii) by \$5,000 if the
22 equalized assessed value of the property in that taxable year
23 exceeds the equalized assessed value of that property in 2002
24 by more than 80% but less than 100%.

25 (2) In the case of homestead property that also
26 qualifies for the exemption under Section 15-172, the

1 property is entitled to the exemption under this Section,
2 limited to the amount of (i) \$4,500 in Cook County or
3 \$3,500 in all other counties in tax year 2003, ~~or~~ (ii)
4 \$5,000 in all counties in tax years ~~year~~ 2004 and 2005, or
5 (iii) the lesser of the amount of the general homestead
6 exemption under Section 15-175 or an amount equal to the
7 increase in the equalized assessed value for the current
8 tax year above the equalized assessed value for 1977 in tax
9 year 2006 and thereafter.

10 (f) In the case of an apartment building owned and operated
11 as a cooperative, or as a life care facility, that contains
12 residential units that qualify as homestead property under this
13 Section, the maximum cumulative exemption amount attributed to
14 the entire building or facility shall not exceed the sum of the
15 exemptions calculated for each qualified residential unit. The
16 cooperative association, management firm, or other person or
17 entity that manages or controls the cooperative apartment
18 building or life care facility shall credit the exemption
19 attributable to each residential unit only to the apportioned
20 tax liability of the owner or other person responsible for
21 payment of taxes as to that unit. Any person who willfully
22 refuses to so credit the exemption is guilty of a Class B
23 misdemeanor.

24 (g) When married persons maintain separate residences, the
25 exemption provided under this Section shall be claimed by only
26 one such person and for only one residence.

1 (h) In the event of a sale or other transfer in ownership
2 of the homestead property, the exemption under this Section
3 shall remain in effect for the remainder of the tax year and be
4 calculated using the same base homestead value in which the
5 sale or transfer occurs, but (other than for sales or transfers
6 between spouses or between a parent and a child) shall be
7 calculated for any subsequent tax year using the new base
8 homestead value as provided in subdivision (b)(3)(B). The
9 assessor may require the new owner of the property to apply for
10 the exemption in the following year.

11 (i) The assessor may determine whether property qualifies
12 as a homestead under this Section by application, visual
13 inspection, questionnaire, or other reasonable methods. Each
14 year, at the time the assessment books are certified to the
15 county clerk by the board of review, the assessor shall furnish
16 to the county clerk a list of the properties qualified for the
17 homestead exemption under this Section. The list shall note the
18 base homestead value of each property to be used in the
19 calculation of the exemption for the current tax year.

20 (j) In counties with 3,000,000 or more inhabitants, the
21 provisions of this Section apply as follows:

22 (1) If the general assessment year for the property is
23 2003, this Section applies for assessment years 2003, 2004,
24 2005, 2006, 2007, and 2008. Thereafter, the provisions of
25 Section 15-175 apply.

26 (2) If the general assessment year for the property is

1 2004, this Section applies for assessment years 2004, 2005,
2 2006, 2007, 2008, and 2009. Thereafter, the provisions of
3 Section 15-175 apply.

4 (3) If the general assessment year for the property is
5 2005, this Section applies for assessment years 2005, 2006,
6 2007, 2008, 2009, and 2010. Thereafter, the provisions of
7 Section 15-175 apply.

8 In counties with less than 3,000,000 inhabitants, this
9 Section applies for assessment years (i) 2006, 2007, and 2008,
10 and 2009 if tax year 2005 is the designated base year or (ii)
11 2007, 2008, 2009, and 2010 if tax year 2006 is the designated
12 base year. Thereafter, the provisions of Section 15-175 apply.

13 (k) To be subject to the provisions of this Section in lieu
14 of Section 15-175, a county must adopt an ordinance to subject
15 itself to the provisions of this Section within 6 months after
16 the effective date of this amendatory Act of the 95th General
17 Assembly. In a county other than Cook County, the ordinance
18 must designate either tax year 2005 or tax year 2006 as the
19 base year.

20 (1) Notwithstanding Sections 6 and 8 of the State Mandates
21 Act, no reimbursement by the State is required for the
22 implementation of any mandate created by this Section.

23 (Source: P.A. 93-715, eff. 7-12-04; 095SB0013 with ham01 and
24 ham02.)

25 (35 ILCS 200/15-177)

1 Sec. 15-177. The long-time occupant homestead exemption.

2 (a) If the county has elected, under Section 15-176, to be
3 subject to the provisions of the alternative general homestead
4 exemption, then, for taxable years 2007 and thereafter,
5 regardless of whether the exemption under Section 15-176
6 applies, 2008, and 2009, the provisions of this Section apply,
7 ~~and~~ qualified homestead property is entitled to an annual
8 homestead exemption equal to a reduction in the property's
9 equalized assessed value calculated as provided in this
10 Section.

11 (b) As used in this Section:

12 "Adjusted homestead value" means the lesser of the
13 following values:

14 (1) The property's base homestead value increased by:

15 (i) 10% for each taxable year ~~that the qualified taxpayer~~
16 ~~has received the exemption under this Section~~ after the
17 base year through and including the current tax year for
18 qualified taxpayers with a household income of more than
19 \$75,000 but not exceeding \$100,000; or (ii) 7% for each
20 taxable year ~~that the qualified taxpayer has received the~~
21 ~~exemption under this Section~~ after the base year through
22 and including the current tax year for qualified taxpayers
23 with a household income of \$75,000 or less. The increase
24 each year ~~that the qualified taxpayer has received the~~
25 ~~exemption under this Section~~ is an increase over the prior
26 year; or

1 (2) The property's equalized assessed value for the
2 current tax year minus the general homestead deduction.

3 "Base homestead value" means ~~an amount equal to:~~

4 (1) if the property did not have an adjusted homestead
5 value under Section 15-176 for the base year, then an
6 amount equal to the equalized assessed value of the
7 property for the base year prior to exemptions, minus the
8 general homestead deduction ~~exemption~~, provided that the
9 property's assessment was not based on a reduced assessed
10 value resulting from a temporary irregularity in the
11 property for that year; or increased by

12 (2) if the property had an adjusted homestead value
13 under Section 15-176 for the base year, then an amount
14 equal to the adjusted homestead value of the property under
15 Section 15-176 for the base year.~~7% for each taxable year~~
16 ~~after the base year and continuing until the taxable year~~
17 ~~in which the taxpayer first qualifies for the exemption~~
18 ~~under this Section. The increase by 7% each year is an~~
19 ~~increase by 7% over the prior year.~~

20 "Base year" means the taxable year prior to the taxable
21 year in which the taxpayer first qualifies for the exemption
22 under this Section. ~~the 2002 taxable year for Cook County and,~~
23 ~~for all other counties, the the base year elected by the county~~
24 ~~under Section 15-176.~~

25 "Current taxable year" means the taxable year for which the
26 exemption under this Section is being applied.

1 "Equalized assessed value" means the property's assessed
2 value as equalized by the Department.

3 "Homestead" or "homestead property" means residential
4 property that as of January 1 of the tax year is occupied by a
5 qualified taxpayer as his or her principal dwelling place, or
6 that is a leasehold interest on which a single family residence
7 is situated, that is occupied as a residence by a qualified
8 taxpayer who has a legal or equitable interest therein
9 evidenced by a written instrument, as an owner or as a lessee,
10 and on which the person is liable for the payment of property
11 taxes. Residential units in an apartment building owned and
12 operated as a cooperative, or as a life care facility, which
13 are occupied by persons who hold a legal or equitable interest
14 in the cooperative apartment building or life care facility as
15 owners or lessees, and who are liable by contract for the
16 payment of property taxes, are included within this definition
17 of homestead property. A homestead includes the dwelling place,
18 appurtenant structures, and so much of the surrounding land
19 constituting the parcel on which the dwelling place is situated
20 as is used for residential purposes. If the assessor has
21 established a specific legal description for a portion of
22 property constituting the homestead, then the homestead is
23 limited to the property within that description.

24 "Household income" has the meaning set forth under Section
25 15-172 of this Code.

26 "General homestead deduction" means the amount of the

1 ~~general homestead exemption under Section 15-175. lesser of (i)~~
2 ~~\$5,000 or (ii) the amount equal to the equalized assessed value~~
3 ~~for the current taxable year less the equalized assessed value~~
4 ~~for the 1977 taxable year.~~

5 "Life care facility" means a facility defined in Section 2
6 of the Life Care Facilities Act.

7 "Qualified homestead property" means homestead property
8 owned by a qualified taxpayer.

9 "Qualified taxpayer" means any individual:

10 (1) who, for at least 10 continuous years as of January
11 1 of the taxable year, has occupied the same homestead
12 property as a principal residence and domicile or who, for
13 at least 5 continuous years as of January 1 of the taxable
14 year, has occupied the same homestead property as a
15 principal residence and domicile if that person received
16 assistance in the acquisition of the property as part of a
17 government or nonprofit housing program; and

18 (2) who has a household income of \$100,000 or less.

19 (c) The base homestead value must remain constant, except
20 that the assessor may revise it under any of the following
21 circumstances:

22 (1) If the equalized assessed value of a homestead
23 property for the current tax year is less than the previous
24 base homestead value for that property, then the current
25 equalized assessed value (provided it is not based on a
26 reduced assessed value resulting from a temporary

1 irregularity in the property) becomes the base homestead
2 value in subsequent tax years.

3 (2) For any year in which new buildings, structures, or
4 other improvements are constructed on the homestead
5 property that would increase its assessed value, the
6 assessor shall adjust the base homestead value with due
7 regard to the value added by the new improvements.

8 (d) The amount of the exemption under this Section is the
9 greater of: (i) the equalized assessed value of the homestead
10 property for the current tax year minus the adjusted homestead
11 value; or (ii) the general homestead deduction.

12 (e) In the case of an apartment building owned and operated
13 as a cooperative, or as a life care facility, that contains
14 residential units that qualify as homestead property of a
15 qualified taxpayer under this Section, the maximum cumulative
16 exemption amount attributed to the entire building or facility
17 shall not exceed the sum of the exemptions calculated for each
18 unit that is a qualified homestead property. The cooperative
19 association, management firm, or other person or entity that
20 manages or controls the cooperative apartment building or life
21 care facility shall credit the exemption attributable to each
22 residential unit only to the apportioned tax liability of the
23 qualified taxpayer as to that unit. Any person who willfully
24 refuses to so credit the exemption is guilty of a Class B
25 misdemeanor.

26 (f) When married persons maintain separate residences, the

1 exemption provided under this Section may be claimed by only
2 one such person and for only one residence. No person who
3 receives an exemption under Section 15-172 of this Code may
4 receive an exemption under this Section. No person who receives
5 an exemption under this Section may receive an exemption under
6 Section 15-175 or 15-176 of this Code.

7 (g) In the event of a sale or other transfer in ownership
8 of the homestead property between spouses or between a parent
9 and a child, the exemption under this Section remains in effect
10 if the new owner has a household income of \$100,000 or less.

11 (h) In the event of a sale or other transfer in ownership
12 of the homestead property other than under subsection (g) of
13 this Section, the exemption under this Section shall remain in
14 effect for the remainder of the tax year and be calculated
15 using the same base homestead value in which the sale or
16 transfer occurs.

17 (i) To receive the exemption, a person must ~~may~~ submit an
18 application to the county assessor during the period specified
19 by the county assessor.

20 The county assessor shall annually give notice of the
21 application period by mail or by publication.

22 The taxpayer must submit, with the application, an
23 affidavit of the taxpayer's total household income, marital
24 status (and if married the name and address of the applicant's
25 spouse, if known), and principal dwelling place of members of
26 the household on January 1 of the taxable year. The Department

1 shall establish, by rule, a method for verifying the accuracy
2 of affidavits filed by applicants under this Section, and the
3 Chief County Assessment Officer may conduct audits of any
4 taxpayer claiming an exemption under this Section to verify
5 that the taxpayer is eligible to receive the exemption. Each
6 application shall contain or be verified by a written
7 declaration that it is made under the penalties of perjury. A
8 taxpayer's signing a fraudulent application under this Act is
9 perjury, as defined in Section 32-2 of the Criminal Code of
10 1961. The applications shall be clearly marked as applications
11 for the Long-time Occupant Homestead Exemption and must contain
12 a notice that any taxpayer who receives the exemption is
13 subject to an audit by the Chief County Assessment Officer.

14 (j) Notwithstanding Sections 6 and 8 of the State Mandates
15 Act, no reimbursement by the State is required for the
16 implementation of any mandate created by this Section.

17 (Source: 095SB0013 with ham01 and ham02.)

18 (35 ILCS 200/24-35)

19 Sec. 24-35. Property Tax Reform and Relief Task Force.

20 (a) There is created the Property Tax Reform and Relief
21 Task Force consisting of 9 ~~8~~ members appointed as follows: 3 ~~2~~
22 members appointed by the President of the Senate, one of whom
23 shall be designated as the chair of the Task Force upon
24 appointment; 2 members appointed by the Minority Leader of the
25 Senate; 2 members appointed by the Speaker of the House of

1 Representatives; and 2 members appointed by the Minority Leader
2 of the House of Representatives.

3 (b) The Task Force shall conduct a study of the property
4 tax system in Illinois and investigate methods of reducing the
5 reliance on property taxes and alternative methods of funding.

6 (c) The members of the Task Force shall serve without
7 compensation but shall be reimbursed for their reasonable and
8 necessary expenses from funds appropriated for that purpose.

9 (d) The Task Force shall submit its findings to the General
10 Assembly ~~House of Representatives~~ no later than January 1,
11 2010, at which time the Task Force is dissolved.

12 (e) The Department of Revenue shall provide administrative
13 support to the Task Force.

14 (Source: 095SB0013 with ham01 and ham02.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law."