

HB5547



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5547

Introduced 2/13/2026, by Rep. Anthony DeLuca

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-190 new

Amends the Property Tax Code. Provides that, beginning in taxable year 2027, no property that is used as the primary residence of a child sex offender during the taxable year may receive a homestead exemption under the Code.

LRB104 20101 HLH 33552 b

A BILL FOR

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 adding
5 Section 15-190 as follows:

6 (35 ILCS 200/15-190 new)

7 Sec. 15-190. Child sex offender ineligible.

8 (a) Notwithstanding any other provision of law, beginning
9 in taxable year 2027, no property that is used as the primary
10 residence of a child sex offender during the taxable year may
11 receive a homestead exemption under this Article 15.

12 (b) As used in this Section:

13 "Child sex offender" means any person who:

14 (1) has been charged under Illinois law, or any
15 substantially similar federal law or law of another state,
16 with a sex offense or the attempt to commit a sex offense
17 when the victim is a person under 18 years of age at the
18 time of the offense; and:

19 (A) is convicted of the offense or an attempt to
20 commit such offense;

21 (B) is found not guilty of the offense or the
22 attempt to commit the offense by reason of insanity;

23 (C) is the subject of a finding not resulting in an

1 acquittal at a hearing conducted pursuant to
2 subsection (a) of Section 104-25 of the Code of
3 Criminal Procedure of 1963 for the alleged commission
4 or attempted commission of such offense;

5 (D) is found not guilty by reason of insanity
6 following a hearing conducted pursuant to a federal
7 law or the law of another state substantially similar
8 to subsection (c) of Section 104-25 of the Code of
9 Criminal Procedure of 1963 of the offense or of the
10 attempted commission of the offense; or

11 (E) is the subject of a finding not resulting in an
12 acquittal at a hearing conducted pursuant to a federal
13 law or the law of another state substantially similar
14 to subsection (a) of Section 104-25 of the Code of
15 Criminal Procedure of 1963 for the alleged violation
16 or attempted commission of such offense; or

17 (2) is certified as a sexually dangerous person
18 pursuant to the Illinois Sexually Dangerous Persons Act,
19 or any substantially similar federal law or the law of
20 another state, when any conduct giving rise to such
21 certification is committed or attempted against a person
22 less than 18 years of age; or

23 (3) is subject to the provisions of Section 2 of the
24 Interstate Agreements on Sexually Dangerous Persons Act.

25 Convictions that result from or are connected with the
26 same act, or result from offenses committed at the same time,

1 shall be counted for the purpose of this Section as one
2 conviction. Any conviction set aside pursuant to law is not a
3 conviction for purposes of this Section.

4 "Sex offense", except as otherwise provided in this
5 Section, means:

6 (1) A violation of any of the following Sections of
7 the Criminal Code of 1961 or the Criminal Code of 2012:
8 10-4 (forcible detention), 10-7 (aiding or abetting child
9 abduction under Section 10-5(b)(10)), 10-5(b)(10) (child
10 luring), 11-1.40 (predatory criminal sexual assault of a
11 child), 11-6 (indecent solicitation of a child), 11-6.5
12 (indecent solicitation of an adult), 11-9.1 (sexual
13 exploitation of a child), 11-9.2 (custodial sexual
14 misconduct), 11-9.5 (sexual misconduct with a person with
15 a disability), 11-11 (sexual relations within families),
16 11-14.3(a)(1) (promoting prostitution by advancing
17 prostitution), 11-14.3(a)(2)(A) (promoting prostitution
18 by profiting from prostitution by compelling a person to
19 be a person engaged in the sex trade), 11-14.3(a)(2)(C)
20 (promoting prostitution by profiting from prostitution by
21 means other than as described in subparagraphs (A) and (B)
22 of paragraph (2) of subsection (a) of Section 11-14.3),
23 11-14.4 (promoting commercial sexual exploitation of a
24 child), 11-18.1 (patronizing a sexually exploited child),
25 11-20.1 (child pornography or child sexual abuse
26 material), 11-20.1B (aggravated child pornography), 11-21

1 (harmful material), 11-25 (grooming), 11-26 (traveling to
2 meet a minor or traveling to meet a child), 12-33
3 (ritualized abuse of a child), 11-20 (obscenity) (when
4 that offense was committed in any school, on real property
5 comprising any school, in any conveyance owned, leased, or
6 contracted by a school to transport students to or from
7 school or a school related activity, or in a public park),
8 11-30 (public indecency) (when committed in a school, on
9 real property comprising a school, in any conveyance
10 owned, leased, or contracted by a school to transport
11 students to or from school or a school related activity,
12 or in a public park) or an attempt to commit any of these
13 offenses.

14 (2) A violation of any of the following Sections of
15 the Criminal Code of 1961 or the Criminal Code of 2012,
16 when the victim is a person under 18 years of age: 11-1.20
17 (criminal sexual assault), 11-1.30 (aggravated criminal
18 sexual assault), 11-1.50 (criminal sexual abuse), 11-1.60
19 (aggravated criminal sexual abuse) or an attempt to commit
20 any of these offenses.

21 (3) A violation of any of the following Sections of
22 the Criminal Code of 1961 or the Criminal Code of 2012,
23 when the victim is a person under 18 years of age and the
24 defendant is not a parent of the victim:

25 (A) 10-1 (kidnapping);

26 (B) 10-2 (aggravated kidnapping);

- 1 (C) 10-3 (unlawful restraint);
2 (D) 10-3.1 (aggravated unlawful restraint);
3 (E) 11-9.1(A) (permitting sexual abuse of a
4 child); or
5 (F) an attempt to commit any of these offenses; or
6 (4) A violation of any former law of this State
7 substantially equivalent to any offense listed in
8 paragraph (1) or (2) of this definition.