

SB2750



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB2750

Introduced 1/13/2026, by Sen. Julie A. Morrison

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Provides that property that is used as a qualified residence by the surviving spouse of a law enforcement officer who was killed in the line of duty at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought is exempt. Effective immediately.

LRB104 14815 HLH 29861 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 15-169.1 as follows:

6 (35 ILCS 200/15-169.1 new)

7 Sec. 15-169.1. Homestead exemption for surviving spouses.

8 (a) Beginning with taxable year 2026, property that is
9 used as a qualified residence by the surviving spouse of a law
10 enforcement officer who was killed in the line of duty at any
11 time prior to the expiration of the application period in
12 effect for the exemption for the taxable year for which the
13 exemption is sought is exempt. To qualify for the exemption
14 under this Section, the qualifying person must hold the legal
15 or beneficial title to the homestead and permanently reside
16 thereon.

17 (b) If a homestead exemption has been granted under this
18 Section and the person awarded the exemption subsequently
19 becomes a resident of a facility licensed under the Nursing
20 Home Care Act, the Specialized Mental Health Rehabilitation
21 Act of 2013, the ID/DD Community Care Act, or the MC/DD Act,
22 then the exemption shall continue so long as the residence
23 remains unoccupied but is still owned by the person who

1 qualified for the homestead exemption.

2 (c) Each taxpayer who has been granted an exemption under
3 this Section must reapply on an annual basis. Application must
4 be made during the application period in effect for the county
5 of the person's residence. The assessor or chief county
6 assessment officer may determine the eligibility of
7 residential property to receive the homestead exemption
8 provided by this Section by application, visual inspection,
9 questionnaire, or other reasonable methods. The determination
10 must be made in accordance with guidelines established by the
11 Department.

12 (d) As used in this Section:

13 "Killed in the line of duty" means losing one's life as a
14 result of an injury received in the active performance of
15 duties as a law enforcement officer.

16 "Law enforcement officer" means any person employed by the
17 State, by a county, or by a municipality as a peace officer,
18 including, but not limited to, a person employed as a police
19 officer, a State trooper, or a county sheriff or deputy
20 sheriff.

21 "Qualified residence" means real property, but less any
22 portion of that property that is used for commercial purposes,
23 with an equalized assessed value of less than \$250,000 that is
24 the primary residence of the surviving spouse of a law
25 enforcement officer who was killed in the line of duty.

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.