



Sen. Julie A. Morrison

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10400SB2750sam001

LRB104 14815 HLH 34707 a

1 AMENDMENT TO SENATE BILL 2750

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2750 by replacing  
3 everything after the enacting clause with the following:

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.

1       (b) If a homestead exemption has been granted under this  
2 Section and the person awarded the exemption subsequently  
3 becomes a resident of a facility licensed under the Nursing  
4 Home Care Act, the Specialized Mental Health Rehabilitation  
5 Act of 2013, the ID/DD Community Care Act, or the MC/DD Act,  
6 then the exemption shall continue so long as the residence  
7 remains unoccupied but is still owned by the person who  
8 qualified for the homestead exemption.

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

19       (d) As used in this Section:

20       "Killed in the line of duty" means losing one's life as a  
21 result of an injury received in the active performance of  
22 duties as a law enforcement officer, as certified by the law  
23 enforcement agency.

24       "Law enforcement officer" means any person employed by the  
25 State, by a county, or by a municipality as a peace officer,  
26 including, but not limited to, a person employed as a police

1 officer, a State trooper, or a county sheriff or deputy  
2 sheriff.

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

8 "Surviving spouse" means a person who (i) at the time of  
9 the law enforcement officer's death, was the spouse of a law  
10 enforcement officer who was killed in the line of duty and (ii)  
11 has not remarried as of the last day of the taxable year for  
12 which the exemption under this Section is sought.

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.".