

# SB3042



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3042

Introduced 1/28/2026, by Sen. Dale Fowler

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Creates a homestead exemption in the amount of a reduction of \$5,000 from the equalized assessed value of property of the surviving spouse of a police officer or firefighter who is killed in the line of duty. Effective immediately.

LRB104 19250 HLH 32696 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 spouse of  
8 a police officer or firefighter.

9 (a) Beginning with taxable year 2026, an annual homestead  
10 exemption, limited to a reduction of \$5,000 from the equalized  
11 assessed value of the property, is granted for property that  
12 is used as a qualified residence by the surviving spouse of a  
13 police officer who is killed in the line of duty on or after  
14 January 1, 2026 or the surviving spouse of a firefighter who is  
15 killed in the line of duty on or after January 1, 2026, as long  
16 as the spouse holds the legal or beneficial title to the  
17 homestead, permanently resides thereon, and does not remarry.  
18 If the surviving spouse sells the property, an exemption not  
19 to exceed the amount granted from the most recent ad valorem  
20 tax roll may be transferred to his or her new residence as long  
21 as it is used as his or her primary residence and he or she  
22 does not remarry.

23 (b) If a homestead exemption is granted under this Section

1 and if the qualifying surviving spouse subsequently becomes a  
2 resident of a facility licensed under the Nursing Home Care  
3 Act or a facility operated by the United States Department of  
4 Veterans Affairs, then the exemption shall continue so long as  
5 the residence remains unoccupied but is still owned by the  
6 person who qualified for the homestead exemption.

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

17 (d) As used in this Section:

18 "Firefighter" means: (i) a person who is a "firefighter"  
19 or "fireman" as defined in Section 4-106 or 6-106 of the  
20 Illinois Pension Code; (ii) a paramedic employed by a unit of  
21 local government; or (iii) an EMT, emergency medical  
22 technician-intermediate (EMT-I), or advanced emergency medical  
23 technician (A-EMT) employed by a unit of local government.

24 "Police officer" means: a policeman, as defined in Section  
25 10-3-1 of the Illinois Municipal Code; a conservation police  
26 officer; a sheriff or deputy sheriff; or a law enforcement

1 officer employed by the State Police, the Secretary of State,  
2 or any other State agency, college, or university.

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 owned and occupied as the primary residence of the surviving  
7 spouse of a police officer or firefighter who is killed in the  
8 line of duty, if that spouse is liable for paying real estate  
9 taxes on the property and is an owner of record of the property  
10 or has a legal or equitable interest therein, as evidenced by a  
11 written instrument. In the case of a leasehold interest in the  
12 property, the lease must be for a single-family residence.  
13 Property rented for more than 6 months is presumed to be used  
14 for commercial purposes.

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