



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004
HB4014

Introduced 1/14/2004, by Roger L. Eddy

SYNOPSIS AS INTRODUCED:

35 ILCS 515/1

from Ch. 120, par. 1201

Amends the Mobile Home Local Services Tax Act. Provides that "mobile home" means a factory assembled structure designed for permanent habitation and constructed to permit its transport on wheels and placement on a temporary foundation at which it is intended to be a permanent habitation, provided that any such structure resting in whole or in part on a permanent foundation shall be taxed as real property (now, provided that any such structure resting in whole or in part on a permanent foundation, with wheels, tongue, and hitch removed, shall be taxed as real property). Effective January 1, 2005.

LRB093 15388 SJM 40991 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT in relation to taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Mobile Home Local Services Tax Act is
5 amended by changing Section 1 as follows:

6 (35 ILCS 515/1) (from Ch. 120, par. 1201)

7 Sec. 1. As used in this Act, "mobile home" means a factory
8 assembled structure designed for permanent habitation and so
9 constructed as to permit its transport on wheels, temporarily
10 or permanently attached to its frame, from the place of its
11 construction to the location, or subsequent locations, and
12 placement on a temporary foundation, at which it is intended to
13 be a permanent habitation, and situated so as to permit the
14 occupancy thereof as a dwelling place for one or more persons,
15 provided that any such structure resting in whole on a
16 permanent foundation, ~~with wheels, tongue and hitch removed~~ at
17 the time of registration provided for in Section 4 of this Act,
18 shall not be construed as a "mobile home", but shall be
19 assessed and taxed as real property as defined by Section 1-130
20 of the Property Tax Code. Mobile homes owned by a corporation
21 or partnership and on which personal property taxes are paid as
22 required under the Revenue Act of 1939 shall not be subject to
23 this tax. Mobile homes located on a dealer's lot for resale
24 purposes or as an office shall not be subject to this tax.

25 (Source: P.A. 88-670, eff. 12-2-94.)

26 Section 99. Effective date. This Act takes effect January
27 1, 2005.