

1 AN ACT concerning 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 11 and adding Section 2.2 as
6 follows:

7 (35 ILCS 515/2.2 new)

8 Sec. 2.2. Abandoned mobile home defined. As used in this
9 Act, "abandoned mobile home" means a mobile home that has no
10 owner currently residing in the mobile home or authorized
11 tenant of the owner currently residing in the mobile home to
12 the best knowledge of the mobile home park owner.

13 (35 ILCS 515/11) (from Ch. 120, par. 1211)

14 Sec. 11. Before any mobile home subject to the tax imposed
15 by this Act may be moved, the transporting company must obtain
16 a permit from the county treasurer certifying that the tax on
17 the mobile home has been paid for the current tax period and
18 all previous tax periods for which taxes remain due. It shall
19 be a Class B misdemeanor for any person or entity to move any
20 mobile home or cause it to be moved a distance of more than one
21 mile without having received such permit from the taxpayer. It
22 shall be a Class B misdemeanor for any taxpayer to move any
23 mobile home or cause it to be moved a distance of more than one
24 mile without such permit having been issued by the county
25 treasurer. This Section does not apply to (i) any person or
26 entity who moves a mobile home or causes it to be moved
27 pursuant to a court order, nor does this Section apply to any
28 person or municipality that moves a mobile home under the
29 Abandoned Mobile Home Act or (ii) a mobile home park owner that
30 moves an abandoned mobile home for its disposal as scrap or
31 otherwise without further use as a mobile home.

1 (Source: P.A. 88-516.)

2 Section 10. The Mobile Home Local Services Tax Enforcement
3 Act is amended by changing Sections 395 and 402 as follows:

4 (35 ILCS 516/395)

5 Sec. 395. Reimbursement of municipality before issuance of
6 tax certificate of title. Except in any proceeding in which the
7 tax purchaser is a county acting as trustee for taxing
8 districts as provided in Section 35, an order for the issuance
9 of a tax certificate of title under this Act shall not be
10 entered affecting the title to or interest in any mobile home
11 in which a city, village, or incorporated town has an interest
12 under the police and welfare power by advancements made from
13 public funds, until the purchaser or assignee makes
14 reimbursement to the city, village, or incorporated town of the
15 money so advanced or the city, village, or town waives its lien
16 on the mobile home for the money so advanced. However, in lieu
17 of reimbursement or waiver, the purchaser or his or her
18 assignee may make application for and the court shall order
19 that the tax purchase be set aside as a sale in error. A filing
20 or appearance fee shall not be required of a city, village, or
21 incorporated town seeking to enforce its claim under this
22 Section in a tax certificate of title proceeding.

23 The changes made by this amendatory Act of the 94th General
24 Assembly are intended to be declarative of existing law.

25 (Source: P.A. 92-807, eff. 1-1-03.)

26 (35 ILCS 516/402)

27 Sec. 402. Mobile homes located in manufactured home
28 community; requirements.

29 (a) A The person, other than a county acting as trustee for
30 taxing districts, as provided in Section 35, who has a
31 certificate of purchase and obtains a court order directing the
32 issuance of a tax certificate of title under Section 400 for a
33 mobile home located on a lot in a manufactured home community

1 is liable for lot rent (at the prevailing rate) beginning on
2 the date of the entry of the court order and shall either (i)
3 qualify for tenancy in the manufactured home community in
4 accordance with the community's normal tenant qualification
5 and screening procedures or (ii) remove the mobile home from
6 the lot no later than 30 days after the date of the entry of the
7 court order.

8 (b) A county acting as trustee for taxing districts, as
9 provided in Section 35, that obtains a court order directing
10 the issuance of a tax certificate of title to the county as
11 trustee, under Section 400, for a mobile home located on a lot
12 in a manufactured home community must remove the mobile home
13 from the lot no later than 30 days after the date of the entry
14 of the court order.

15 (Source: P.A. 92-807, eff. 1-1-03.)

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