

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 Mobile Home Local Services Tax Act is
 5 amended by changing Section 3 as follows:

6 (35 ILCS 515/3) (from Ch. 120, par. 1203)

7 Sec. 3. Mobile homes in addition to such taxes as provided
 8 in the "Use Tax Act" shall be subject to the following
 9 privilege tax only, and to no ad valorem tax. Except as
 10 provided in Section 7 and in those cases where the owner
 11 notifies the local assessing authority, by sworn affidavit,
 12 that the mobile home is uninhabited and will no longer be used
 13 for human habitation, the owner of each ~~inhabited~~ mobile home
 14 shall pay to the county treasurer of the county in which such
 15 mobile home is located an annual tax to be computed at the rate
 16 shown in the table below:

17 TAX YEAR FOLLOWING MODEL YEAR	TAX PER SQUARE FOOT
18 OF MOBILE HOME	
19 model year and 1st and 2nd	
20 year following:	15¢
21 3rd, 4th and 5th years following	
22 model year:	13.5¢
23 6th, 7th and 8th years following	
24 model year:	12¢
25 9th, 10th and 11th years following	
26 model year:	10.5¢
27 12th, 13th and 14th years following	
28 model year:	9¢
29 15th year following model year	
30 and subsequent years:	7.5¢

31 For purposes of this Act, the square-footage shall be based
 32 upon the outside dimensions of the mobile home excluding the

1 length of the tongue and hitch. The owner of a mobile home on
2 January 1 of any year shall be liable for the tax of that year,
3 except that the owner of a mobile home on July 1, 1976, shall
4 be liable for the tax for the period of July 1, 1976, to
5 December 31, 1976. This is not a limitation on any home rule
6 county.

7 (Source: P.A. 79-1184.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.