



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

HB2039

Introduced 2/26/2007, by Rep. John E. Bradley

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new  
210 ILCS 115/10.3 new

Amends the Illinois Income Tax Act. Creates a credit for owners of mobile home parks for 50% of the cost of construction of storm shelters for taxable years ending on or after December 31, 2007. The credit may not be carried back, but may be carried forward for 5 years. Requires the shelter to meet the specifications of a licensed professional engineer. Exempts the credit from the Act's sunset provisions. Amends the Mobile Home Park Act. Authorizes municipalities and counties to require storm shelters or evacuation plans for mobile home park residents.

LRB095 08824 HLH 29010 b

FISCAL NOTE ACT  
MAY APPLY

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 Illinois Income Tax Act is amended by adding  
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Mobile home park storm shelter credit.

8 (a) For taxable years ending on or after December 31, 2007,  
9 each taxpayer who is the owner of a mobile home park, as  
10 defined in the Mobile Home Park Act, and who constructs a storm  
11 shelter for residents of that mobile home park is entitled to a  
12 credit against the tax imposed under subsections (a) and (b) of  
13 Section 201 in an amount equal to 50% of the labor and material  
14 costs paid during the taxable year for constructing the  
15 shelter.

16 (b) For partners, shareholders of Subchapter S  
17 corporations, and owners of limited liability companies, if the  
18 liability company is treated as a partnership for purposes of  
19 federal and State income taxation, there is allowed a credit  
20 under this Section to be determined in accordance with the  
21 determination of income and distributive share of income under  
22 Sections 702 and 704 and Subchapter S of the Internal Revenue  
23 Code.

1       (c) The credit may not be carried back. If the amount of  
2 the credit exceeds the tax liability for the year, the excess  
3 may be carried forward and applied to the tax liability of the  
4 5 taxable years following the excess credit year. The tax  
5 credit shall be applied to the earliest year for which there is  
6 a tax liability. If there are credits for more than one year  
7 that are available to offset a liability, the earlier credit  
8 shall be applied first.

9       (d) To qualify for the credit under this Section, the storm  
10 shelter must meet the specifications of a licensed professional  
11 engineer to provide temporary shelter to park residents in  
12 times of severe weather, including tornadoes and high winds,  
13 and must be within, or a reasonable distance from, the mobile  
14 home park. The credit applies only to that portion of a  
15 structure that serves as a storm shelter.

16       (e) This Section is exempt from the provisions of Section  
17 250.

18       Section 10. The Mobile Home Park Act is amended by adding  
19 Section 10.3 as follows:

20       (210 ILCS 115/10.3 new)

21       Sec. 10.3. Storm shelters. A municipality or a county, with  
22 respect to unincorporated areas of the county, may adopt and  
23 enforce an ordinance requiring the construction of a storm  
24 shelter at a mobile home park that is constructed after the

1 effective date of this amendatory Act of the 95th General  
2 Assembly. Instead of requiring construction of a storm shelter,  
3 a municipality or county may require a park owner to provide a  
4 plan for the evacuation of park residents to a safe place of  
5 shelter in times of severe weather, including tornadoes and  
6 high winds, if the municipality or county determines that a  
7 safe place of shelter is available within a reasonable distance  
8 of the mobile home park for use by park residents. Each  
9 evacuation plan prepared pursuant to this Section shall be  
10 filed with, and approved by, the local agency designated in the  
11 ordinance. If construction of a storm shelter is required, an  
12 ordinance adopted or enforced pursuant to this Section shall  
13 not include any of the following requirements: (1) that the  
14 size of the storm shelter be larger than the equivalent of 7  
15 square feet for each mobile home space in the mobile home park;  
16 (2) that the storm shelter include a restroom if the shelter is  
17 used exclusively as a storm shelter; (3) that the storm shelter  
18 exceed the construction specifications approved by a licensed  
19 professional engineer and presented by the owner of the mobile  
20 home park. For the purposes of this Section, "storm shelter"  
21 means a single structure or multiple structures designed to  
22 provide persons with temporary protection from severe weather.