

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 18-178 as follows:

6 (35 ILCS 200/18-178 new)

7 Sec. 18-178. Abatement for the residence of a surviving
8 spouse of a fallen police officer or rescue worker.

9 (a) The corporate authorities of a home rule municipality
10 may, by ordinance, order the county clerk to abate any
11 percentage of the taxes levied by the municipality and any
12 other taxing district on each parcel of qualified property
13 within the corporate limits of the municipality that is owned
14 by the surviving spouse of a fallen police officer or rescue
15 worker.

16 (b) The corporate authorities may provide, by ordinance,
17 for the percentage amount and duration of an abatement under
18 this Section and for any other provision necessary to carry out
19 the provisions of this Section. Upon passing an ordinance under
20 this Section, the municipality must deliver a certified copy of
21 the ordinance to the county clerk and to each affected taxing
22 district.

23 (c) As used in this Section:

1 "Fallen police officer or rescue worker" means an
2 individual who dies:

3 (1) as a result of or in the course of employment as a
4 police officer; or

5 (2) while in the active service of a fire, rescue, or
6 emergency medical service.

7 "Fallen police officer or rescue worker", however, does not
8 include any individual whose death was the result of that
9 individual's own willful misconduct or abuse of alcohol or
10 drugs.

11 "Qualified property" means a parcel of real property that
12 is occupied by not more than 2 families, that is used as the
13 principle residence by a surviving spouse, and that:

14 (1) was owned by the fallen police officer or rescue
15 worker or surviving spouse at the time of the police
16 officer's or rescue worker's death;

17 (2) was acquired by the surviving spouse within 2 years
18 after the police officer's or rescue worker's death if the
19 surviving spouse was domiciled in the State at the time of
20 that death; or

21 (3) was acquired more than 2 years after the police
22 officer's or rescue worker's death if surviving spouse
23 qualified for an abatement for a former qualified property
24 located in that municipality.

25 "Surviving spouse" means a spouse, who has not remarried,
26 of a fallen police officer or rescue worker.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.