

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 18-179 as follows:

6 (35 ILCS 200/18-179 new)

7 Sec. 18-179. 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 with 1,000,000 or more inhabitants, by ordinance, may order the  
11 county clerk to abate any percentage of the taxes levied by the  
12 municipality and any other taxing district on each parcel of  
13 qualified residential property within the corporate limits of  
14 the municipality that is owned by the surviving spouse of a  
15 fallen police officer or rescue worker if that property:

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

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

23 (3) was acquired after the surviving spouse qualified

1 for an abatement for a former qualified residential  
2 property, but only to the extent of the previous abatement.

3 (b) As used in this Section:

4 "Fallen police officer or rescue worker" means an  
5 individual who dies:

6 (1) as a result of or in the course of employment as a  
7 police officer; or

8 (2) while in the active service of a fire, rescue, or  
9 emergency medical service, unless the death was the result  
10 of the individual's own willful misconduct or abuse of  
11 alcohol or drugs.

12 "Qualified residential property" means a parcel of real  
13 property occupied by not more than 2 families that is used as  
14 the principle residence by the surviving spouse.

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

17 (c) The corporate authorities may provide, by law, for the  
18 amount and duration of an abatement under this Section and for  
19 any other provision necessary to carry out the provisions of  
20 this Section.

21 (d) Before any abatement is awarded under this Section, the  
22 county clerk must notify any affected taxing district of the  
23 pending abatement.

24 Section 99. Effective date. This Act takes effect upon  
25 becoming law.