



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

HB5120

Introduced 2/8/2012, by Rep. Michael W. Tryon

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-178

Amends the Property Tax Code. Extends an abatement for the residence of a surviving spouse of a fallen police officer or rescue worker to the following individuals: (i) any citizen or resident of the United States dying while on active duty in a combat zone or dying because of wounds, disease, or injury suffered while serving in a combat zone; (ii) any terrorist victim specified in Section 692 of the Internal Revenue Code; or (iii) any astronaut whose death occurs in the line of duty.

LRB097 19711 HLH 64969 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT 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 Property Tax Code is amended by changing  
5 Section 18-178 as follows:

6 (35 ILCS 200/18-178)

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

10 (a) The governing body of any county or municipality may,  
11 by ordinance, order the county clerk to abate any percentage of  
12 the taxes levied by the county or municipality on each parcel  
13 of qualified property within the boundaries of the county or  
14 municipality that is owned by the surviving spouse of a  
15 qualified decedent ~~fallen police officer or rescue worker.~~

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

22 (c) As used in this Section:

23 "Fallen police officer or rescue worker" means an

1 individual who dies:

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

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

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

10 "Qualified decedent" means: (i) a fallen police officer or  
11 rescue worker; (ii) any citizen or resident of the United  
12 States dying while in active service of the Armed Forces of the  
13 United States if the individual (A) was killed in action while  
14 serving in a combat zone or (B) died as a result of wounds,  
15 disease, or injury suffered while serving in a combat zone and  
16 while in the line of duty, by reason of a hazard to which the  
17 individual was subjected as an incident of his or her military  
18 service; (iii) any terrorist victim specified in Section 692 of  
19 the Internal Revenue Code; or (iv) any astronaut whose death  
20 occurs in the line of duty.

21 "Qualified property" means a parcel of real property that  
22 is occupied by not more than 2 families, that is used as the  
23 principal residence by a surviving spouse, and that:

24 (1) was owned by the fallen police officer or rescue  
25 worker or surviving spouse at the time of the police  
26 officer's or rescue worker's death;

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

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

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

11          (Source: P.A. 95-644, eff. 10-12-07.)