



Rep. Barbara Flynn Currie

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LRB097 07200 JDS 56529 a

1 AMENDMENT TO SENATE BILL 1227

2 AMENDMENT NO. _____. Amend Senate Bill 1227 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 1-130 as follows:

6 (35 ILCS 200/1-130)

7 Sec. 1-130. Property; real property; real estate; land;
8 tract; lot.

9 (a) The land itself, with all things contained therein, and
10 also all buildings, structures and improvements, and other
11 permanent fixtures thereon, including all oil, gas, coal, and
12 other minerals in ~~the~~ land and the right to remove oil, gas and
13 other minerals, excluding coal, from the land, and all rights
14 and privileges belonging or pertaining thereto, except where
15 otherwise specified by this Code. Not included therein are
16 low-income housing tax credits authorized by Section 42 of the

1 Internal Revenue Code, 26 U.S.C. 42.

2 (b) Notwithstanding any other provision of law, mobile
3 homes and manufactured homes that (i) are located outside of
4 mobile home parks and (ii) are taxed under the Mobile Home
5 Local Services Tax Act on the effective date of this amendatory
6 Act of the 96th General Assembly shall continue to be taxed
7 under the Mobile Home Local Services Tax Act and shall not be
8 classified, assessed, and taxed as real property until the home
9 is sold or transferred or until the home is relocated to a
10 different parcel of land outside of a mobile home park. If a
11 mobile home described in this subsection (b) is sold,
12 transferred, or relocated to a different parcel of land outside
13 of a mobile home park, then the home shall be classified,
14 assessed, and taxed as real property. Mobile homes and
15 manufactured homes that are classified, assessed, and taxed as
16 real property on the effective date of this amendatory Act of
17 the 96th General Assembly shall continue to be classified,
18 assessed, and taxed as real property. If a mobile or
19 manufactured home that is located outside of a mobile home park
20 is relocated to a mobile home park, it must be considered
21 chattel and must be taxed according to the Mobile Home Local
22 Services Tax Act. The owner of a mobile home or manufactured
23 home that is located outside of a mobile home park may file a
24 request with the county that the home be classified, assessed,
25 and taxed as real property.

26 (c) Mobile homes and manufactured homes that are located in

1 mobile home parks must be considered chattel and must be taxed
2 according to the Mobile Home Local Services Tax Act.

3 (d) If the provisions of this Section conflict with the
4 Illinois Manufactured Housing and Mobile Home Safety Act, the
5 Mobile Home Local Services Tax Act, the Mobile Home Park Act,
6 or any other provision of law with respect to the taxation of
7 mobile homes or manufactured homes located outside of mobile
8 home parks, the provisions of this Section shall control.

9 (Source: P.A. 96-1477, eff. 1-1-11.)".