

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Mobile Home Local Services Tax Act is amended by changing Section 3 as follows:

(35 ILCS 515/3) (from Ch. 120, par. 1203)

Sec. 3. Mobile homes in addition to such taxes as provided in the "Use Tax Act" shall be subject to the following privilege tax only, and to no ad valorem tax. Except as provided in Section 7 and in those cases where the owner notifies the local assessing authority, by sworn affidavit, that the mobile home is uninhabited and will no longer be used for human habitation, the owner of each ~~inhabited~~ mobile home shall pay to the county treasurer of the county in which such mobile home is located an annual tax to be computed at the rate shown in the table below:

TAX YEAR FOLLOWING MODEL YEAR OF MOBILE HOME	TAX PER SQUARE FOOT
model year and 1st and 2nd year following:	15¢
3rd, 4th and 5th years following model year:	13.5¢
6th, 7th and 8th years following model year:	12¢
9th, 10th and 11th years following model year:	10.5¢
12th, 13th and 14th years following model year:	9¢
15th year following model year and subsequent years:	7.5¢

For purposes of this Act, the square-footage shall be based upon the outside dimensions of the mobile home excluding the

length of the tongue and hitch. The owner of a mobile home on January 1 of any year shall be liable for the tax of that year, except that the owner of a mobile home on July 1, 1976, shall be liable for the tax for the period of July 1, 1976, to December 31, 1976. This is not a limitation on any home rule county.

(Source: P.A. 79-1184.)

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