



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB3924

Introduced 10/28/2019, by Rep. Sue Scherer

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-17 new

Amends the Property Tax Code. Provides that a taxing district may establish a program to allow persons who will turn 60 years of age or older during the taxable year to volunteer to provide services within that taxing district in exchange for a reduction in the property tax liability of the primary residence of that person. Sets forth limitations on the amount of the reduction.

LRB101 14838 HLH 63806 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 20-17 as follows:

6 (35 ILCS 200/20-17 new)

7 Sec. 20-17. Property tax liability reduced in exchange for
8 volunteer services; persons over age 60. Any taxing district
9 may, by ordinance, establish a program to allow persons who
10 will turn 60 years of age or older during the taxable year to
11 volunteer to provide services within that taxing district. In
12 exchange for those services, and in addition to any other
13 exemption or abatement to which the person is otherwise
14 entitled, the taxing district shall reduce the property tax
15 liability of the primary residence of that person as provided
16 in the ordinance. In no event shall such a person receive a
17 rate of, or be credited with, more than the current minimum
18 wage in the State per hour for services provided, and in no
19 event shall the reduction for any particular property exceed
20 \$1,500 in any given tax year. The taxing district shall
21 maintain records for each taxpayer documenting the number of
22 hours of service and the amount by which the taxpayer's
23 property tax liability has been reduced and shall provide a

1 copy of those records to the county assessor for the purpose of
2 calculating the property tax liability for the property. The
3 property tax reduction under this Section shall not be included
4 in the taxpayer's net income for the purposes of the tax
5 imposed under the Illinois Income Tax Act, nor shall the taxing
6 district be required to pay withholding taxes under Article 7
7 of the Illinois Income Tax Act on the amount of the reduction.
8 Services under this Section shall be considered employment for
9 the purposes of unemployment insurance.

10 A taxing district may, by ordinance, adjust the exemption
11 under this Section by doing either or both of the following:
12 (1) allowing an approved representative to provide services on
13 behalf of a person who is physically unable to provide
14 services; or (2) allowing the maximum reduction to be based on
15 125 volunteer service hours, rather than \$1,500.