

AN ACT concerning revenue.

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

Section 5. The Property Tax Code is amended by changing  
Section 15-125 as follows:

(35 ILCS 200/15-125)

Sec. 15-125. Parking areas.

(a) Parking areas, not leased or used for profit other than those lease or rental agreements subject to subsection (b) of this Section, when used as a part of a use for which an exemption is provided by this Code and owned by any school district, non-profit hospital, school, or religious or charitable institution which meets the qualifications for exemption, are exempt.

(b) Parking areas owned by any religious institution that meets the qualifications for exemption, when leased or rented to a mass transportation entity for the limited free parking of the commuters of the mass transportation entity, are exempt.

(c) Parking areas owned by any religious institution that meets the qualifications for exemption, when leased or rented to a municipality for the purpose of providing free public parking, are exempt, so long as the lease is for no more than nominal consideration. For purposes of this Section,

maintenance and insurance of the parking areas by the municipality shall be considered nominal consideration.

(Source: P.A. 93-1038, eff. 6-1-05.)

Section 90. The State Mandates Act is amended by adding Section 8.41 as follows:

(30 ILCS 805/8.41 new)

Sec. 8.41. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 100th General Assembly.

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