



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4258

Introduced 1/27/2020, by Rep. Aaron M. Ortiz

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new
35 ILCS 200/18-178

Amends the Property Tax Code. Provides that qualified property that is owned by the surviving spouse of a fallen police officer, soldier, or rescue worker is exempt from taxation under the Code (currently, the governing body of a county or municipality may order the county clerk to abate those taxes). Effective immediately.

LRB101 16854 HLH 66253 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 changing
5 Section 18-178 and by adding Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Exemption for residence of a surviving spouse
8 of a fallen police officer, soldier, or rescue worker. As
9 provided in Section 18-178, qualified property that is owned by
10 the surviving spouse of a fallen police officer, soldier, or
11 rescue worker is exempt from taxation under this Code.

12 (35 ILCS 200/18-178)

13 Sec. 18-178. Abatement for the residence of a surviving
14 spouse of a fallen police officer, soldier, or rescue worker.

15 (a) Through taxable year 2020, the ~~The~~ governing body of
16 any county or municipality may, by ordinance, order the county
17 clerk to abate any percentage of the taxes levied by the county
18 or municipality on each parcel of qualified property within the
19 boundaries of the county or municipality that is owned by the
20 surviving spouse of a fallen police officer, soldier, or rescue
21 worker.

22 (b) Through taxable year 2020, the ~~The~~ governing body may

1 provide, by ordinance, for the percentage amount and duration
2 of an abatement under this Section and for any other provision
3 necessary to carry out the provisions of this Section. Upon
4 passing an ordinance under this Section, the county or
5 municipality must deliver a certified copy of the ordinance to
6 the county clerk.

7 (b-5) Beginning in taxable year 2021, qualified property
8 that is owned by the surviving spouse of a fallen police
9 officer, soldier, or rescue worker is exempt from taxation
10 under this Code.

11 (c) As used in this Section:

12 "Fallen police officer, soldier, or rescue worker" means an
13 individual who dies:

14 (1) as a result of or in the course of employment as a
15 police officer;

16 (2) while in the active service of a fire, rescue, or
17 emergency medical service; or

18 (3) while on active duty as a member of the United
19 States Armed Services, including the National Guard,
20 serving in Iraq or Afghanistan.

21 "Fallen police officer, soldier, or rescue worker", however,
22 does not include any individual whose death was the result of
23 that individual's own willful misconduct or abuse of alcohol or
24 drugs.

25 "Qualified property" means a parcel of real property that
26 is occupied by not more than 2 families, that is used as the

1 principal residence by a surviving spouse, and that:

2 (1) was owned by the fallen police officer, soldier, or
3 rescue worker or surviving spouse at the time of the police
4 officer's, soldier's, or rescue worker's death;

5 (2) was acquired by the surviving spouse within 2 years
6 after the police officer's, soldier's, or rescue worker's
7 death if the surviving spouse was domiciled in the State at
8 the time of that death; or

9 (3) was acquired more than 2 years after the police
10 officer's, soldier's, or rescue worker's death if
11 surviving spouse qualified for an abatement for a former
12 qualified property located in that municipality.

13 "Surviving spouse" means a spouse, who has not remarried,
14 of a fallen police officer, soldier, or rescue worker.

15 (Source: P.A. 97-767, eff. 7-9-12.)

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