



Sen. Chapin Rose

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10300SB1156sam001

LRB103 05600 HLH 72136 a

1 AMENDMENT TO SENATE BILL 1156

2 AMENDMENT NO. _____. Amend Senate Bill 1156 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,
10 and 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. Except as otherwise
2 provided in this Section and the Mobile Home Local Services
3 Tax Act, a building or structure, including a portable shed,
4 garage, or other outbuilding, that is not affixed to or
5 installed on a permanent foundation or connected to utilities
6 for year-round occupancy is not considered real property.

7 (b) Notwithstanding any other provision of law, mobile
8 homes and manufactured homes that (i) are located outside of
9 mobile home parks and (ii) are taxed under the Mobile Home
10 Local Services Tax Act on the effective date of this
11 amendatory Act of the 96th General Assembly shall continue to
12 be taxed under the Mobile Home Local Services Tax Act and shall
13 not be assessed and taxed as real property until the home is
14 sold or transferred or until the home is relocated to a
15 different parcel of land outside of a mobile home park. If a
16 mobile home or manufactured home described in this subsection
17 (b) is sold, transferred, or relocated to a different parcel
18 of land outside of a mobile home park, then the home shall be
19 assessed and taxed as real property whether or not that mobile
20 home or manufactured home is affixed to a permanent
21 foundation, as defined in Section 5-5 of the Conveyance and
22 Encumbrance of Manufactured Homes as Real Property and
23 Severance Act, or installed on a permanent foundation, and
24 whether or not such mobile home or manufactured home is real
25 property as defined in Section 5-35 of the Conveyance and
26 Encumbrance of Manufactured Homes as Real Property and

1 Severance Act. Mobile homes and manufactured homes that are
2 located outside of mobile home parks and assessed and taxed as
3 real property on the effective date of this amendatory Act of
4 the 96th General Assembly shall continue to be assessed and
5 taxed as real property whether or not those mobile homes or
6 manufactured homes are affixed to a permanent foundation as
7 defined in the Conveyance and Encumbrance of Manufactured
8 Homes as Real Property and Severance Act or installed on
9 permanent foundations and whether or not those mobile homes or
10 manufactured homes are real property as defined in the
11 Conveyance and Encumbrance of Manufactured Homes as Real
12 Property and Severance Act. If a mobile or manufactured home
13 that is located outside of a mobile home park is relocated to a
14 mobile home park, it must be considered chattel and must be
15 taxed according to the Mobile Home Local Services Tax Act. The
16 owner of a mobile home or manufactured home that is located
17 outside of a mobile home park may file a request with the chief
18 county assessment officer that the home be taxed as real
19 property.

20 (c) Mobile homes and manufactured homes that are located
21 in mobile home parks must be taxed according to the Mobile Home
22 Local Services Tax Act.

23 (d) If the provisions of this Section conflict with the
24 Illinois Manufactured Housing and Mobile Home Safety Act, the
25 Mobile Home Local Services Tax Act, the Mobile Home Park Act,
26 or any other provision of law with respect to the taxation of

1 mobile homes or manufactured homes located outside of mobile
2 home parks, the provisions of this Section shall control.

3 (e) Spent fuel pools and dry cask storage systems in which
4 nuclear fuel is stored and is pending further or final
5 disposal from a nuclear power plant that was decommissioned
6 before January 1, 2021 shall be considered real property and
7 be assessable. The chief county assessment officer shall
8 assess such property based on a national evaluation of the
9 effective value per pound of spent nuclear fuel, calculated by
10 examining assessments or PILOT agreements and documented
11 pounds of spent nuclear fuel, at nuclear power plants where
12 such property is similarly considered real property.
13 (Source: P.A. 102-662, eff. 9-15-21.)

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