

1 AN ACT in relation to taxes.

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 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans.

8 (a) For taxable years 2003 and thereafter, the first
9 \$58,000 in assessed value of property up-to-an-assessed-value
10 of-\$58,000, owned and used exclusively by a disabled veteran,
11 or the spouse or unmarried surviving spouse of the veteran,
12 as a home, is exempt.

13 (b) As used in this Section:

14 "Disabled veteran" means a person who has served in the
15 Armed Forces of the United States and (i) who was found 100%
16 disabled under 38 U.S.C., Chapter 11 (Disabled Veterans
17 Benefits) or (ii) who was found disabled under 42 U.S.C.,
18 Chapter 7, Subchapter II (Federal Old-Age, Survivors, and
19 Disability Insurance Benefits) or 42 U.S.C., Chapter 7,
20 Subchapter XVI (Supplemental Security Income for Aged, Blind,
21 and Disabled). ~~As-used-in--this-Section,-a-disabled-veteran~~
22 ~~means-a-person-who-has-served-in--the--Armed--Forces--of--the~~
23 ~~United--States--and-whose-disability-is-of-such-a-nature-that~~
24 ~~the-Federal-Government-has-authorized-payment-for-purchase-or~~
25 ~~construction-of-Specially-Adapted-Housing-as-set-forth-in-the~~
26 ~~United-States-Code,-Title-38,-Chapter-21,-Section-2101.~~

27 ~~The-exemption-applies-to-housing-where-Federal-funds-have~~
28 ~~been-used-to-purchase-or--construct--special--adaptations--to~~
29 ~~suit-the-veteran's-disability.~~

30 ~~The--exemption--also-applies-to-housing-that-is-specially~~
31 ~~adapted-to--suit--the--veteran's--disability,-and--purchased~~

1 entirely--or-in-part-by-the-proceeds-of-a-sale,--casualty-loss
 2 reimbursement,--or-other-transfer-of--a--home--for--which--the
 3 Federal--Government--had--previously--authorized--payment-for
 4 purchase-or-construction-as-Specially-Adapted-Housing.

5 However,--the-entire-proceeds-of-the-sale,--casualty--loss
 6 reimbursement,--or--other--transfer--of--that-housing-shall-be
 7 applied-to-the-acquisition-of--subsequent--specially--adapted
 8 housing--to--the--extent-that-the-proceeds-equal-the-purchase
 9 price-of-the-subsequently-acquired-housing.

10 For purposes of this Section,

11 "Unmarried surviving spouse" means the surviving spouse
 12 of the veteran at any time after the death of the veteran
 13 during which such surviving spouse is not married.

14 (c) This exemption must be reestablished on an annual
 15 basis by certification from the Illinois Department of
 16 Veterans' Affairs to the Department, which shall forward a
 17 copy of the certification to local assessing officials.

18 (Source: P.A. 91-401, eff. 1-1-00.)

19 Section 90. The State Mandates Act is amended by adding
 20 Section 8.27 as follows:

21 (30 ILCS 805/8.27 new)

22 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
 23 and 8 of this Act, no reimbursement by the State is required
 24 for the implementation of any mandate created by this
 25 amendatory Act of the 93rd General Assembly.