

1 AN ACT concerning taxes.

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

4 Section 5. The Mobile Home Local Services Tax Act is  
5 amended by adding Section 7.5 as follows:

6 (35 ILCS 515/7.5 new)

7 Sec. 7.5. Exemption for disabled veterans.

8 (a) Beginning on January 1, 2004, a mobile home owned  
9 and used exclusively by a disabled veteran or the spouse or  
10 unmarried surviving spouse of the veteran as a home, is  
11 exempt from the tax imposed under this Act.

12 (b) As used in this Section:

13 "Disabled veteran" means a person who has served in the  
14 armed forces of the United States and whose disability is of  
15 such a nature that the federal government has authorized  
16 payment for purchase or construction of specially adapted  
17 housing as set forth in the United States Code, Title 38,  
18 Chapter 21, Section 2101.

19 "Unmarried surviving spouse" means the surviving spouse  
20 of the veteran at any time after the death of the veteran  
21 during which the surviving spouse is not married.

22 (c) Eligibility for this exemption must be reestablished  
23 on an annual basis by certification from the Illinois  
24 Department of Veterans' Affairs to the county clerk of the  
25 county in which the exempt mobile home is located. The county  
26 clerk shall forward a copy of the certification to local  
27 assessing officials.

28 Section 90. The State Mandates Act is amended by adding  
29 Section 8.27 as follows:

1 (30 ILCS 805/8.27 new)

2 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6  
3 and 8 of this Act, no reimbursement by the State is required  
4 for the implementation of any mandate created by this  
5 amendatory Act of the 93rd General Assembly.

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