

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 Mobile Home Local Services Tax Act is  
5 amended by changing Section 1 as follows:

6 (35 ILCS 515/1) (from Ch. 120, par. 1201)

7 Sec. 1. As used in this Act, "mobile home" means a  
8 factory assembled structure designed for permanent habitation  
9 and so constructed as to permit its transport on wheels,  
10 temporarily or permanently attached to its frame, from the  
11 place of its construction to the location, or subsequent  
12 locations, and placement on a temporary foundation, at which  
13 it is intended to be a permanent habitation, and situated so  
14 as to permit the occupancy thereof as a dwelling place for  
15 one or more persons, provided that any such structure resting  
16 in whole on a permanent foundation~~7-with-wheels7--tongue--and~~  
17 ~~hitch--removed~~ at the time of registration provided for in  
18 Section 4 of this Act, shall not be construed as a "mobile  
19 home", but shall be assessed and taxed as real property as  
20 defined by Section 1-130 of the Property Tax Code. Mobile  
21 homes owned by a corporation or partnership and on which  
22 personal property taxes are paid as required under the  
23 Revenue Act of 1939 shall not be subject to this tax. Mobile  
24 homes located on a dealer's lot for resale purposes or as an  
25 office shall not be subject to this tax.

26 (Source: P.A. 88-670, eff. 12-2-94.)

27 Section 99. Effective date. This Act takes effect on  
28 January 1, 2004.