



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

HB4941

Introduced 2/5/2004, by James H. Meyer - Paul D. Froehlich

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-97 new
30 ILCS 805/8.28 new

Amends the Property Tax Code. Provides that any component of residential property that is specifically designed and built for persons with disabilities in compliance with the accessibility guidelines and standards of the United States Architectural and Transportation Barriers Compliance Board (the "Access Board"), the construction of which is commenced on or after the effective date of this amendatory Act of the 93rd General Assembly, is exempt from property taxes. Exempts the components of new construction as well as new components installed in existing residential property that meet Access Board standards to the extent of the value added by the components. Amends the State Mandates Act to require implementation without reimbursement from the State. Effective January 1, 2005.

LRB093 19108 SJM 44843 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 Property Tax Code is amended by adding
5 Section 15-97 as follows:

6 (35 ILCS 200/15-97 new)

7 Sec. 15-97. Accessible housing. Any component of
8 residential property that is specifically designed and built
9 for persons with disabilities in compliance with the
10 accessibility guidelines and standards of the United States
11 Architectural and Transportation Barriers Compliance Board
12 (the "Access Board"), the construction of which is commenced on
13 or after the effective date of this amendatory Act of the 93rd
14 General Assembly, is exempt to the extent of the value added by
15 the component. This exemption applies to components of newly
16 constructed property as well as existing residential property
17 that is improved for use by persons with disabilities in
18 compliance with the accessibility guidelines and standards of
19 the Access Board. This exemption also applies to components in
20 the common areas of condominium property. This exemption does
21 not apply to non-residential property.

22 If a component of residential property is in compliance
23 with the Access Board's standards upon initial installation in
24 residential property and an exemption is granted under this
25 Section, a change in those standards by the Access Board shall
26 not cause the component to become ineligible for the exemption.

27 This exemption applies to taxable years 2004 and
28 thereafter.

29 Notwithstanding Sections 6 and 8 of the State Mandates Act,
30 no reimbursement by the State is required for the
31 implementation of any mandate created by this Section.

1 Section 90. The State Mandates Act is amended by adding
2 Section 8.28 as follows:

3 (30 ILCS 805/8.28 new)

4 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and
5 8 of this Act, no reimbursement by the State is required for
6 the implementation of any mandate created by Section 15-97 of
7 the Property Tax Code.

8 Section 99. Effective date. This Act takes effect January
9 1, 2005.