



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

HB6760

Introduced 2/9/2004, by Joe Dunn

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-40
30 ILCS 805/8.28 new

Amends the Property Tax Code. Provides that property that is leased or rented to a mass transportation entity to provide parking spaces for commuters qualifies for the exemption under the religious purposes, orphanages, or school and religious purposes exemption if the property is (i) owned by a church, a religious institution, or a religious denomination that otherwise receives an exemption under these provisions or (ii) owned by any other entity whose property otherwise receives an exemption under these provisions. Amends the State Mandates Act to require implementation without reimbursement.

LRB093 19475 SJM 45215 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 changing
5 Section 15-40 as follows:

6 (35 ILCS 200/15-40)

7 Sec. 15-40. Religious purposes, orphanages, or school and
8 religious purposes.

9 (a) Property used exclusively for:

- 10 (1) religious purposes, or
11 (2) school and religious purposes, or
12 (3) orphanages

13 qualifies for exemption as long as it is not used with a view
14 to profit.

15 (b) Property that is owned by

- 16 (1) churches or
17 (2) religious institutions or
18 (3) religious denominations

19 and that is used in conjunction therewith as housing facilities
20 provided for ministers (including bishops, district
21 superintendents and similar church officials whose ministerial
22 duties are not limited to a single congregation), their
23 spouses, children and domestic workers, performing the duties
24 of their vocation as ministers at such churches or religious
25 institutions or for such religious denominations, including
26 the convents and monasteries where persons engaged in religious
27 activities reside also qualifies for exemption.

28 A parsonage, convent or monastery or other housing facility
29 shall be considered under this Section to be exclusively used
30 for religious purposes when the persons who perform religious
31 related activities shall, as a condition of their employment or
32 association, reside in the facility.

1 (c) In Cook County, whenever any interest in a property
2 exempt under this Section is transferred, notice of that
3 transfer must be filed with the county recorder. The chief
4 county assessment officer shall prepare and make available a
5 form notice for this purpose. Whenever a notice is filed, the
6 county recorder shall transmit a copy of that recorded notice
7 to the chief county assessment officer within 14 days after
8 receipt.

9 (d) Property that is leased or rented to a mass
10 transportation entity to provide parking spaces for commuters
11 qualifies for the exemption under this Section if the property
12 is (i) owned by a church, a religious institution, or a
13 religious denomination that otherwise receives an exemption
14 under this Section or (ii) owned by any other entity whose
15 property otherwise receives an exemption under this Section.

16 (Source: P.A. 92-333, eff. 8-10-01.)

17 Section 90. The State Mandates Act is amended by adding
18 Section 8.28 as follows:

19 (30 ILCS 805/8.28 new)

20 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and 8
21 of this Act, no reimbursement by the State is required for the
22 implementation of any mandate created by this amendatory Act of
23 the 93rd General Assembly.