

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 15-125 as follows:

6 (35 ILCS 200/15-125)

7 Sec. 15-125. Parking areas.

8 (a) Parking areas, not leased or used for profit other than  
9 those lease or rental agreements subject to subsection (b) of  
10 this Section, when used as a part of a use for which an  
11 exemption is provided by this Code and owned by any school  
12 district, non-profit hospital, school, or religious or  
13 charitable institution which meets the qualifications for  
14 exemption, are exempt.

15 (b) Parking areas owned by any religious institution that  
16 meets the qualifications for exemption, when leased or rented  
17 to a mass transportation entity for the limited free parking of  
18 the commuters of the mass transportation entity, are exempt.

19 (Source: Laws 1959, p. 1549, 1554, 2219, and 2224; P.A.  
20 88-455.)

21 Section 90. The State Mandates Act is amended by adding  
22 Section 8.28 as follows:

23 (30 ILCS 805/8.28 new)

24 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and 8  
25 of this Act, no reimbursement by the State is required for the  
26 implementation of any mandate created by this amendatory Act of  
27 the 93rd General Assembly.