

HB1139



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB1139

by Rep. Jack D. Franks

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165
30 ILCS 805/8.31 new

Amends the Property Tax Code. Changes the exemption for disabled veterans. Provides that a "disabled veteran" is a veteran who has been awarded a 100% service-connected disability, permanent and total with no further examinations, by the United States Department of Veterans Affairs. Amends the State Mandates Act to require implementation without reimbursement.

LRB095 05247 BDD 30194 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans.

8 Property up to an assessed value of \$70,000, owned and used
9 exclusively by a disabled veteran, or the spouse or unmarried
10 surviving spouse of the veteran, as a home, is exempt.

11 (b) As used in this Section:

12 "Disabled veteran" means a veteran that has been awarded a
13 100% service-connected disability, permanent and total with no
14 further examinations, by the United States Department of
15 Veterans Affairs. As used in this Section, a disabled veteran
16 means a person who has served in the Armed Forces of the United
17 States and whose disability is of such a nature that the
18 Federal Government has authorized payment for purchase or
19 construction of Specially Adapted Housing as set forth in the
20 United States Code, Title 38, Chapter 21, Section 2101.

21 ~~The exemption applies to housing where Federal funds have~~
22 ~~been used to purchase or construct special adaptations to suit~~
23 ~~the veteran's disability.~~

1 ~~The exemption also applies to housing that is specially~~
2 ~~adapted to suit the veteran's disability, and purchased~~
3 ~~entirely or in part by the proceeds of a sale, casualty loss~~
4 ~~reimbursement, or other transfer of a home for which the~~
5 ~~Federal Government had previously authorized payment for~~
6 ~~purchase or construction as Specially Adapted Housing.~~

7 ~~However, the entire proceeds of the sale, casualty loss~~
8 ~~reimbursement, or other transfer of that housing shall be~~
9 ~~applied to the acquisition of subsequent specially adapted~~
10 ~~housing to the extent that the proceeds equal the purchase~~
11 ~~price of the subsequently acquired housing.~~

12 ~~"Unmarried~~ For purposes of this Section, ~~"unmarried~~
13 surviving spouse" means the surviving spouse of the veteran at
14 any time after the death of the veteran during which such
15 surviving spouse is not married.

16 (c) This exemption must be reestablished on an annual basis
17 by certification from the Illinois Department of Veterans'
18 Affairs to the Department, which shall forward a copy of the
19 certification to local assessing officials.

20 (Source: P.A. 94-310, eff. 7-25-05.)

21 Section 90. The State Mandates Act is amended by adding
22 Section 8.31 as follows:

23 (30 ILCS 805/8.31 new)

24 Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8

1 of this Act, no reimbursement by the State is required for the
2 implementation of any mandate created by this amendatory Act of
3 the 95th General Assembly.