

HB4598



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB4598

by Rep. William B. Black

SYNOPSIS AS INTRODUCED:

35 ILCS 515/1

from Ch. 120, par. 1201

Amends the Mobile Home Local Services Tax Act. Changes the definition of "mobile home" to mean a factory-assembled structure designed for permanent habitation, the purchase of which incurs tax liability under the Use Tax Act or the Retailers' Occupation Tax Act and entitles the purchaser to a title to that dwelling. Effective immediately.

LRB095 17404 BDD 43476 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 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 factory
8 assembled structure designed for permanent habitation, the
9 purchase of which incurs tax liability under the Use Tax Act or
10 the Retailers' Occupation Tax Act and entitles the purchaser to
11 a title to that dwelling and so constructed as to permit its
12 transport on wheels, temporarily or permanently attached to its
13 frame, from the place of its construction to the location, or
14 subsequent locations, and placement on a temporary foundation,
15 at which it is intended to be a permanent habitation, and
16 situated so as to permit the occupancy thereof as a dwelling
17 place for one or more persons, provided that any such structure
18 resting in whole on a permanent foundation, with wheels, tongue
19 and hitch removed at the time of registration provided for in
20 Section 4 of this Act, shall not be construed as a "mobile
21 home", but shall be assessed and taxed as real property as
22 defined by Section 1-130 of the Property Tax Code. Mobile homes
23 owned by a corporation or partnership and on which personal

1 property taxes are paid as required under the Revenue Act of
2 1939 shall not be subject to this tax. Mobile homes located on
3 a dealer's lot for resale purposes or as an office shall not be
4 subject to this tax.

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

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.