



Sen. Kwame Raoul

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LRB095 06708 BDD 34450 a

1 AMENDMENT TO SENATE BILL 1514

2 AMENDMENT NO. _____. Amend Senate Bill 1514 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding
5 Section 18-178 as follows:

6 (35 ILCS 200/18-178 new)

7 Sec. 18-178. Abatement for the residence of a surviving
8 spouse of a fallen police officer or rescue worker.

9 (a) The corporate authorities of a home rule municipality
10 may, by ordinance, order the county clerk to abate any
11 percentage of the taxes levied by the municipality and any
12 other taxing district on each parcel of qualified property
13 within the corporate limits of the municipality that is owned
14 by the surviving spouse of a fallen police officer or rescue
15 worker.

16 (b) The corporate authorities may provide, by ordinance,

1 for the percentage amount and duration of an abatement under
2 this Section and for any other provision necessary to carry out
3 the provisions of this Section. Upon passing an ordinance under
4 this Section, the municipality must deliver a certified copy of
5 the ordinance to the county clerk and to each affected taxing
6 district.

7 (c) As used in this Section:

8 "Fallen police officer or rescue worker" means an
9 individual who dies:

10 (1) as a result of or in the course of employment as a
11 police officer; or

12 (2) while in the active service of a fire, rescue, or
13 emergency medical service.

14 "Fallen police officer or rescue worker", however, does not
15 include any individual whose death was the result of that
16 individual's own willful misconduct or abuse of alcohol or
17 drugs.

18 "Qualified property" means a parcel of real property that
19 is occupied by not more than 2 families, that is used as the
20 principle residence by a surviving spouse, and that:

21 (1) was owned by the fallen police officer or rescue
22 worker or surviving spouse at the time of the police
23 officer's or rescue worker's death;

24 (2) was acquired by the surviving spouse within 2 years
25 after the police officer's or rescue worker's death if the
26 surviving spouse was domiciled in the State at the time of

1 that death; or

2 (3) was acquired more than 2 years after the police
3 officer's or rescue worker's death if surviving spouse
4 qualified for an abatement for a former qualified property
5 located in that municipality.

6 "Surviving spouse" means a spouse, who has not remarried,
7 of a fallen police officer or rescue worker.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law."