

# HB0827



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB0827

Introduced 2/9/2009, by Rep. William B. Black

#### SYNOPSIS AS INTRODUCED:

35 ILCS 515/2.3 new  
35 ILCS 515/3.7 new

Amends the Mobile Home Local Services Tax Act. Defines "permanent foundation". Requires the Department of Revenue to adopt rules setting forth standards that county or township assessment officers must use in determining whether a dwelling is a mobile home or real property. Requires the Department to establish and administer a training program to train county or township assessment officers to use those standards. Effective immediately.

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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 adding Sections 2.3 and 3.7 as follows:

6 (35 ILCS 515/2.3 new)

7 Sec. 2.3. "Permanent foundation" defined. As used in this  
8 Act, "permanent foundation" means a continuous perimeter  
9 foundation of material, such as mortared concrete block,  
10 mortared brick, or concrete, that extends into the ground below  
11 the established frost depth and to which the home is secured  
12 with foundation bolts at least one-half inch in diameter,  
13 spaced at intervals of no more than 6 feet and within one foot  
14 of the corners, and embedded at least 7 inches into concrete  
15 foundations or 15 inches into block foundations.

16 (35 ILCS 515/3.7 new)

17 Sec. 3.7. Department of Revenue rules and training program.  
18 (a) The Department of Revenue must adopt rules setting  
19 forth standards that county or township assessment officers  
20 must use in determining whether a dwelling is a mobile home  
21 that is subject to the provisions of this Act or is real  
22 property that is subject to the provisions of the Property Tax

1 Code.

2 (b) The Department of Revenue must establish and administer  
3 a training program to train county or township assessment  
4 officers in the use of the standards established under  
5 subsection (a).

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