

96TH GENERAL ASSEMBLY State of Illinois 2009 and 2010 HB2472

Introduced 2/19/2009, by Rep. Frank J. Mautino

SYNOPSIS AS INTRODUCED:

35 ILCS 515/11

from Ch. 120, par. 1211

Amends the Mobile Home Local Services Tax Act. In provisions concerning obtaining a permit certifying that taxes have been paid prior to moving a mobile home, provides that the county treasurer may collect a fee of \$5 from the transporting company to cover the costs of issuing the permit. Effective immediately.

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FISCAL NOTE ACT MAY APPLY

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1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 5. The Mobile Home Local Services Tax Act is amended by changing Section 11 as follows:

6 (35 ILCS 515/11) (from Ch. 120, par. 1211)

Sec. 11. Before any mobile home subject to the tax imposed by this Act may be moved, the transporting company must obtain a permit from the county treasurer certifying that the tax on the mobile home has been paid for the current tax period and all previous tax periods for which taxes remain due. The county treasurer may collect a fee of \$5 from the transporting company to cover the costs of issuing the permit. It shall be a Class B misdemeanor for any person or entity to move any mobile home or cause it to be moved a distance of more than one mile without having received such permit from the taxpayer. It shall be a Class B misdemeanor for any taxpayer to move any mobile home or cause it to be moved a distance of more than one mile without such permit having been issued by the county treasurer. This Section does not apply to (i) any person or entity who moves a mobile home or causes it to be moved pursuant to a court order, nor does this Section apply to any person or municipality that moves a mobile home under the Abandoned Mobile Home Act or (ii)

- 1 a mobile home park owner that moves an abandoned mobile home
- for its disposal as scrap or otherwise without further use as a
- 3 mobile home.
- 4 (Source: P.A. 94-358, eff. 7-29-05.)
- 5 Section 99. Effective date. This Act takes effect upon
- 6 becoming law.