

HB3675



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB3675

Introduced 2/24/2009, by Rep. Jehan A. Gordon

SYNOPSIS AS INTRODUCED:

35 ILCS 200/20-27 new

Amends the Property Tax Code. Provides that any county may establish a program to allow owners of properties that qualify for the general homestead exemption or the alternative general homestead exemption to volunteer to provide services to the county in exchange for a reduction in the taxpayer's property tax liability. Sets forth certain limitations on the reduction. Effective immediately.

LRB096 08422 HLH 18535 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 adding
5 Section 20-27 as follows:

6 (35 ILCS 200/20-27 new)

7 Sec. 20-27. Property tax liability reduced in exchange for
8 volunteer services. Beginning with tax year 2009, any county
9 may, by ordinance or resolution, establish a program to allow
10 eligible persons to volunteer to provide services to that
11 county. For the purposes of this Section, "eligible persons"
12 are owners of properties that qualify for the general homestead
13 exemption under Section 15-175 or the alternative general
14 homestead exemption under Section 15-176. In exchange for such
15 volunteer services, the county shall reduce the person's
16 property tax liability. Any reduction so provided shall be in
17 addition to any exemption or abatement to which the person is
18 otherwise entitled. No taxpayer shall receive a rate of, or be
19 credited with, more than the State minimum wage per hour for
20 services provided in exchange for a reduction under this
21 Section. For each tax year, the maximum reduction in property
22 tax liability for each eligible person is that portion of the
23 property tax bill payable to the county or \$750, whichever is

1 less. It shall be the responsibility of the county to maintain
2 a record for each taxpayer including, but not limited to, the
3 number of hours of service and the total amount by which the
4 property tax liability has been reduced and to provide a copy
5 of such record to the county clerk so that the actual tax bill
6 reflects the reduced rate. A copy of such record shall also be
7 provided to the taxpayer prior to the issuance of the actual
8 tax bill. Counties shall have the power to create local rules
9 and procedures for implementing this Section in any way
10 consistent with the intent of this Section.

11 In no instance shall the amount by which a person's
12 property tax liability is reduced in exchange for the provision
13 of services be considered income, wages, or employment for
14 purposes of taxation or workers' compensation. Such person
15 while providing such services shall be considered a public
16 employee, and such services shall be deemed employment for the
17 purposes of unemployment insurance.

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.