

HB3279



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB3279

Introduced 2/24/2011, by Rep. Ron Stephens

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-179 new

Amends the Property Tax Code. Provides that the county board may direct the county clerk to abate a percentage of the property taxes levied on each parcel of property that is owned and used exclusively as a home by a disabled veteran awarded the Purple Heart, or the spouse or unmarried surviving spouse of the veteran. Provides that the percentage of taxes to be abated is equal to the percentage of disability of the veteran. Provides that the amendatory Act shall be known as the Purple Heart Fair Share Law within the Property Tax Code. Effective immediately.

LRB097 10462 HLH 51545 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 1. This amendatory Act shall be known as the Purple
5 Heart Fair Share Law within the Property Tax Code.

6 Section 5. The Property Tax Code is amended by adding
7 Section 18-179 as follows:

8 (35 ILCS 200/18-179 new)

9 Sec. 18-179. Abatement for the residence of disabled
10 veterans.

11 (a) The county board may, by ordinance, direct the county
12 clerk to abate a percentage of the taxes levied on each parcel
13 of property that is owned and used exclusively by an eligible
14 disabled veteran who is a recipient of the Purple Heart, or the
15 spouse or unmarried surviving spouse of the veteran, as a home.
16 The percentage of taxes to be abated is equal to the percentage
17 of disability of the veteran, as certified by the United States
18 Department of Defense.

19 (b) As used in this Section:

20 "Eligible disabled veteran" means a veteran who is (i) the
21 recipient of an honorable discharge; (ii) a recipient of the
22 Purple Heart; and (iii) the recipient of a combined disability

1 rating for Purple Heart disabilities that is at least 10%
2 disabling.

3 "Recipient of the Purple Heart" means a recipient awarded
4 the Purple Heart by a branch of the armed forces of the United
5 States.

6 "Veteran" means an Illinois resident who has served as a
7 member of the United States Armed Forces on active duty or
8 State active duty, a member of the Illinois National Guard, or
9 a member of the United States Reserve Forces.

10 (c) This Section applies to taxes levied in the 2010
11 taxable year and thereafter.

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.