



Sen. Michael Noland

**Filed: 3/22/2012**

09700SB3389sam001

LRB097 19745 HLH 67680 a

1 AMENDMENT TO SENATE BILL 3389

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3389 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an equalized  
8 assessed value of \$70,000, owned and used exclusively by a  
9 disabled veteran, or the spouse or unmarried surviving spouse  
10 of the veteran, as a home, is exempt. As used in this Section,  
11 a disabled veteran means: (i) for tax years before 2011, a  
12 person who has served in the Armed Forces of the United States  
13 and whose disability is of such a nature that the Federal  
14 Government has authorized payment for purchase or construction  
15 of Specially Adapted Housing as set forth in the United States  
16 Code, Title 38, Chapter 21, Section 2101; and (ii) for taxable

1 years 2011 and later, a person who has served in the Armed  
2 Forces of the United States with a service-connected disability  
3 of at least 70% as certified by the United States Department of  
4 Veterans Affairs.

5 The exemption applies to housing where Federal funds have  
6 been used to purchase or construct special adaptations to suit  
7 the veteran's disability.

8 The exemption also applies to housing that is specially  
9 adapted to suit the veteran's disability, and purchased  
10 entirely or in part by the proceeds of a sale, casualty loss  
11 reimbursement, or other transfer of a home for which the  
12 Federal Government had previously authorized payment for  
13 purchase or construction as Specially Adapted Housing.

14 However, the entire proceeds of the sale, casualty loss  
15 reimbursement, or other transfer of that housing shall be  
16 applied to the acquisition of subsequent specially adapted  
17 housing to the extent that the proceeds equal the purchase  
18 price of the subsequently acquired housing.

19 For purposes of this Section, "unmarried surviving spouse"  
20 means the surviving spouse of the veteran at any time after the  
21 death of the veteran during which such surviving spouse is not  
22 married.

23 This exemption must be reestablished on an annual basis by  
24 certification from the Illinois Department of Veterans'  
25 Affairs to the Department, which shall forward a copy of the  
26 certification to local assessing officials.

1           A taxpayer who claims an exemption under Section 15-168 or  
2 15-169 may not claim an exemption under this Section.

3           Notwithstanding Sections 6 and 8 of the State Mandates Act,  
4 no reimbursement by the State is required for the  
5 implementation of any mandate created by this amendatory Act of  
6 the 97th General Assembly.

7 (Source: P.A. 94-310, eff. 7-25-05; 95-644, eff. 10-12-07.)

8           Section 90. The State Mandates Act is amended by adding  
9 Section 8.36 as follows:

10           (30 ILCS 805/8.36 new)

11           Sec. 8.36. Exempt mandate. Notwithstanding Sections 6 and 8  
12 of this Act, no reimbursement by the State is required for the  
13 implementation of any mandate created by this amendatory Act of  
14 the 97th General Assembly.

15           Section 99. Effective date. This Act takes effect upon  
16 becoming law."