



Rep. Jay Hoffman

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LRB098 08177 HLH 52536 a

1 AMENDMENT TO HOUSE BILL 3273

2 AMENDMENT NO. _____. Amend House Bill 3273 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding
5 Section 15-87 as follows:

6 (35 ILCS 200/15-87 new)

7 Sec. 15-87. Hospice residence exemption.

8 (a) Property on which a hospice residence is located shall
9 be issued a charitable exemption under this Section if the
10 value of services or activities listed in subsection (b) for
11 the taxable year equals or exceeds the estimated property tax
12 liability for the property for the year for which exemption is
13 sought. For purposes of making the calculations required by
14 this Section, if the hospice provider owns more than one
15 hospice residence, the value of the services or activities
16 listed in subsection (b) shall be calculated on the basis of

1 only those services and activities relating to the subject
2 property, and the relevant hospice's estimated property tax
3 liability shall be calculated only with respect to the
4 properties comprising that hospice residence.

5 Notwithstanding any other provisions of this Code, any
6 parcel or portion thereof, that is owned by a for-profit
7 entity, or that is leased, licensed or operated by a for-profit
8 entity regardless of whether a hospice program is provided on
9 that parcel shall not qualify for exemption. If a parcel has
10 both exempt and non-exempt uses, an exemption may be granted
11 for the qualifying portion of that parcel. In the case of
12 parking lots and common areas serving both exempt and
13 non-exempt uses those parcels or portions thereof may qualify
14 for an exemption in proportion to the amount of qualifying use.

15 (b) The following services and activities shall be
16 considered for purposes of making the calculations required by
17 subsection (a):

18 (1) Charity care. Free or discounted services provided
19 to low-income and underserved individuals either without
20 charge or at a reduced rate pursuant to the hospice
21 provider's financial assistance policy.

22 (2) Subsidy of State or local governments. Direct or
23 indirect financial or in-kind subsidies of State or local
24 governments by the hospice provider that pay for or
25 subsidize activities or programs related to health care for
26 low-income or underserved individuals.

1 (3) Dual-eligible subsidy. The amount of subsidy
2 provided to government by treating dual-eligible
3 Medicare/Medicaid patients.

4 (4) Relief of the burden of government related to the
5 care of low-income individuals. Except to the extent
6 otherwise taken into account in this subsection, the
7 portion of unreimbursed costs of the hospice provider
8 attributable to providing, paying for, or subsidizing
9 goods, activities, or services that relieve the burden of
10 government related to care for low-income individuals.

11 (5) Any other activity by the hospice provider that the
12 Department determines relieves the burden of government or
13 addresses the health of low-income or underserved
14 individuals.

15 (c) Each hospice provider applying for an exemption under
16 this Section shall use an application form provided by the
17 Department. The application form shall specify the records
18 required in support of the application and those records shall
19 be submitted to the Department with the application form. Each
20 application or affidavit shall contain a verification by the
21 Chief Executive Officer of the hospice provider under oath or
22 affirmation stating that each statement in the application or
23 affidavit and each document submitted with the application or
24 affidavit is true and correct.

25 (d) For the purposes of this Section:

26 "Hospice residence" has the meaning ascribed to that

1 term in the Hospice Program Licensing Act.

2 "Hospice provider" means a licensed public agency or
3 private organization, or a subdivision of either of those,
4 that is primarily engaged in providing care to terminally
5 ill individuals through a program of home care or inpatient
6 care, or both home care and inpatient care, utilizing a
7 medically directed interdisciplinary hospice care team of
8 professionals or volunteers, or both professionals and
9 volunteers.

10 (e) Nothing in this Section shall be construed to limit the
11 ability of otherwise eligible taxpayers to obtain or maintain
12 property tax exemptions pursuant to a provision of this Code
13 other than this Section.

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