

1 AN ACT concerning taxes.

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 changing  
5 Section 15-45 as follows:

6 (35 ILCS 200/15-45)

7 Sec. 15-45. Cemetery purposes. All property used  
8 exclusively for cemetery purposes is exempt. Property used  
9 exclusively for cemetery purposes includes cemetery grounds  
10 and improvements such as offices, maintenance buildings,  
11 mausoleums, and other structures in which human or cremated  
12 remains are buried, interred, entombed, or inurned and real  
13 property that is used exclusively in the establishment,  
14 operation, administration, preservation, security, repair, or  
15 maintenance of the cemetery. Burial--purposes--All--property  
16 used--exclusively--as--graveyards--or--grounds--for--burying--the  
17 dead--is--exempt.

18 (Source: Laws 1959, p. 1549, 1554, 2219, and 2224; P.A.  
19 88-455.)

20 Section 95. The State Mandates Act is amended by adding  
21 Section 8.26 as follows:

22 (30 ILCS 805/8.26 new)

23 Sec. 8.26. Exempt mandate. Notwithstanding Sections 6  
24 and 8 of this Act, no reimbursement by the State is required  
25 for the implementation of any mandate created by this  
26 amendatory Act of the 92nd General Assembly.

27 Section 99. Effective date. This Act takes effect upon

1 becoming law.