

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 Mobile Home Local Services Tax Act is
5 amended by changing Section 3 as follows:

6 (35 ILCS 515/3) (from Ch. 120, par. 1203)

7 Sec. 3. Mobile homes in addition to such taxes as
8 provided in the "Use Tax Act" shall be subject to the
9 following privilege tax only, and to no ad valorem tax.
10 Except as provided in Section 7 and except as otherwise
11 provided in this Section with respect to senior citizens, the
12 owner of each inhabited mobile home shall pay to the county
13 treasurer of the county in which such mobile home is located
14 an annual tax to be computed at the rate shown in the table
15 below:

TAX YEAR FOLLOWING MODEL YEAR	TAX PER SQUARE FOOT
OF MOBILE HOME	
18 model year and 1st and 2nd	
19 year following:	15¢
20 3rd, 4th and 5th years following	
21 model year:	13.5¢
22 6th, 7th and 8th years following	
23 model year:	12¢
24 9th, 10th and 11th years following	
25 model year:	10.5¢
26 12th, 13th and 14th years following	
27 model year:	9¢
28 15th year following model year	
29 and subsequent years:	7.5¢

30 For purposes of this Act, the square-footage shall be based
31 upon the outside dimensions of the mobile home excluding the

1 length of the tongue and hitch. The owner of a mobile home
 2 on January 1 of any year shall be liable for the tax of that
 3 year, except that the owner of a mobile home on July 1, 1976,
 4 shall be liable for the tax for the period of July 1, 1976,
 5 to December 31, 1976. This is not a limitation on any home
 6 rule county.

7 If the owner of the mobile home on January 1 of the year
 8 for which the tax is imposed is 65 years of age or older, the
 9 tax is imposed at the rate shown in the table below:

<u>TAX YEAR FOLLOWING MODEL YEAR</u>	<u>TAX PER SQUARE FOOT</u>
<u>OF THE MOBILE HOME</u>	
<u>model year and 1st and 2nd year</u>	
<u>following:</u>	<u>12¢</u>
<u>3rd, 4th, and 5th year following</u>	
<u>model year:</u>	<u>12¢</u>
<u>all subsequent years:</u>	<u>as otherwise provided</u>
	<u>in this Section</u>

18 (Source: P.A. 79-1184.)

19 Section 99. Effective date. This Act takes effect on
 20 January 1, 2003.