

AN ACT concerning taxes.

Be it enacted by the People of the State of Illinois,
represented in the General Assembly:

Section 5. The Mobile Home Local Services Tax Act is
amended by adding Section 7.5 as follows:

(35 ILCS 515/7.5 new)

Sec. 7.5. Exemption for disabled veterans.

(a) Beginning on January 1, 2004, a mobile home owned
and used exclusively by a disabled veteran or the spouse or
unmarried surviving spouse of the veteran as a home, is
exempt from the tax imposed under this Act.

(b) As used in this Section:

"Disabled veteran" means a person who has served in the
armed forces of the United States and whose disability is of
such a nature that the federal government has authorized
payment for purchase or construction of specially adapted
housing as set forth in the United States Code, Title 38,
Chapter 21, Section 2101.

"Unmarried surviving spouse" means the surviving spouse
of the veteran at any time after the death of the veteran
during which the surviving spouse is not married.

(c) Eligibility for this exemption must be reestablished
on an annual basis by certification from the Illinois
Department of Veterans' Affairs to the county clerk of the
county in which the exempt mobile home is located. The county
clerk shall forward a copy of the certification to local
assessing officials.

Section 90. The State Mandates Act is amended by adding
Section 8.27 as follows:

(30 ILCS 805/8.27 new)

Sec. 8.27. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 93rd General Assembly.

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