

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 changing Section 11 and adding Section 2.2 as follows:

(35 ILCS 515/2.2 new)

Sec. 2.2. Abandoned mobile home defined. As used in this Act, "abandoned mobile home" means a mobile home that has no owner currently residing in the mobile home or authorized tenant of the owner currently residing in the mobile home to the best knowledge of the mobile home park owner.

(35 ILCS 515/11) (from Ch. 120, par. 1211)

Sec. 11. Before any mobile home subject to the tax imposed by this Act may be moved, the transporting company must obtain a permit from the county treasurer certifying that the tax on the mobile home has been paid for the current tax period and all previous tax periods for which taxes remain due. It shall be a Class B misdemeanor for any person or entity to move any mobile home or cause it to be moved a distance of more than one mile without having received such permit from the taxpayer. It shall be a Class B misdemeanor for any taxpayer to move any mobile home or cause it to be moved a distance of more than one mile without such permit having been issued by the county treasurer. This Section does not apply to (i) any person or entity who moves a mobile home or causes it to be moved pursuant to a court order, nor does this Section apply to any person or municipality that moves a mobile home under the Abandoned Mobile Home Act or (ii) a mobile home park owner that moves an abandoned mobile home for its disposal as scrap or otherwise without further use as a mobile home.

(Source: P.A. 88-516.)

Section 10. The Mobile Home Local Services Tax Enforcement Act is amended by changing Sections 395 and 402 as follows:

(35 ILCS 516/395)

Sec. 395. Reimbursement of municipality before issuance of tax certificate of title. Except in any proceeding in which the tax purchaser is a county acting as trustee for taxing districts as provided in Section 35, an order for the issuance of a tax certificate of title under this Act shall not be entered affecting the title to or interest in any mobile home in which a city, village, or incorporated town has an interest under the police and welfare power by advancements made from public funds, until the purchaser or assignee makes reimbursement to the city, village, or incorporated town of the money so advanced or the city, village, or town waives its lien on the mobile home for the money so advanced. However, in lieu of reimbursement or waiver, the purchaser or his or her assignee may make application for and the court shall order that the tax purchase be set aside as a sale in error. A filing or appearance fee shall not be required of a city, village, or incorporated town seeking to enforce its claim under this Section in a tax certificate of title proceeding.

The changes made by this amendatory Act of the 94th General Assembly are intended to be declarative of existing law.

(Source: P.A. 92-807, eff. 1-1-03.)

(35 ILCS 516/402)

Sec. 402. Mobile homes located in manufactured home community; requirements.

(a) A The person, other than a county acting as trustee for taxing districts, as provided in Section 35, who has a certificate of purchase and obtains a court order directing the issuance of a tax certificate of title under Section 400 for a mobile home located on a lot in a manufactured home community

is liable for lot rent (at the prevailing rate) beginning on the date of the entry of the court order and shall either (i) qualify for tenancy in the manufactured home community in accordance with the community's normal tenant qualification and screening procedures or (ii) remove the mobile home from the lot no later than 30 days after the date of the entry of the court order.

(b) A county acting as trustee for taxing districts, as provided in Section 35, that obtains a court order directing the issuance of a tax certificate of title to the county as trustee, under Section 400, for a mobile home located on a lot in a manufactured home community must remove the mobile home from the lot no later than 30 days after the date of the entry of the court order.

(Source: P.A. 92-807, eff. 1-1-03.)

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