

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. For
10 tax years before the 2002 tax year, except as provided in
11 Section 7, the owner of each inhabited mobile home shall pay
12 to the county treasurer of the county in which such mobile
13 home is located an annual tax to be computed at the rate
14 shown in the table below:

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

29 For tax year 2002 and thereafter, except as provided in
30 Section 7, the owner of each inhabited mobile home shall pay
31 to the county treasurer of the county in which the mobile

1 home is located an annual tax to be computed at the rate
2 shown in the table below:

<u>TAX YEAR FOLLOWING MODEL YEAR</u>	<u>TAX PER SQUARE FOOT</u>
<u>OF MOBILE HOME</u>	
<u>model year and 1st, 2nd, and 3rd</u>	
<u>year following:</u>	<u>60¢</u>
<u>4th, 5th, 6th, and 7th year following</u>	
<u>model year:</u>	<u>50¢</u>
<u>8th, 9th, 10th, and 11th year following</u>	
<u>model year:</u>	<u>45¢</u>
<u>12th, 13th, 14th, and 15th year following</u>	
<u>model year:</u>	<u>40¢</u>
<u>16th, 17th, 18th, and 19th year following</u>	
<u>model year:</u>	<u>35¢</u>
<u>20th year following model year</u>	
<u>and subsequent years:</u>	<u>30¢</u>

17 For purposes of this Act, the square-footage shall be
18 based upon the outside dimensions of the mobile home
19 excluding the length of the tongue and hitch. The owner of a
20 mobile home on January 1 of any year shall be liable for the
21 tax of that year, except that the owner of a mobile home on
22 July 1, 1976, shall be liable for the tax for the period of
23 July 1, 1976, to December 31, 1976. This is not a limitation
24 on any home rule county.

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

26 Section 99. Effective date. This Act takes effect on
27 January 1, 2002.