

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 all real property  
10 of a cemetery, including grounds and improvements such as  
11 offices, maintenance buildings, mausoleums, and other  
12 structures in which human or cremated remains are buried,  
13 interred, entombed, or inurned and real property that is used  
14 exclusively in the establishment, operation, administration,  
15 preservation, security, repair, or maintenance of the  
16 cemetery. ~~Burial--purposes--All-property-used-exclusively-as~~  
17 ~~graveyards-or-grounds-for-burying-the-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  
28 becoming law.