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SPRINGFIELD

June 15, 1976

FILE NO. S-1113

REVENUE:
Payment of Mobile Home
Local Services Tax by
Corporation

Honorable William E. Sisler
State's Attorney
Stephenson County
Freeport, Illinois 61032

Dear Mr. Sisler:

I have your letter wherein you ask the following
question:

"Are corporations which own and maintain new and used mobile homes in mobile home parks for rental purposes subject to paying personal property taxes or mobile home local services taxes?"

In construing a statute, the clear and unambiguous language used by the legislature must be obeyed (Certain

Honorable William E. Sisler - 2.

Taxpayers v. Sheehen, 45 Ill. 2d 75). Section 1 of the Mobile Home Local Services Tax Act (Ill. Rev. Stat. 1976 Supp., ch. 120, par. 1201) clearly provides that mobile homes on which a corporation is required to pay personal property taxes are not subject to the mobile home local services tax. Section 1 reads as follows:

"As used in this Act, 'mobile home' means a factory assembled structure designed for permanent habitation and so constructed as to permit its transport on wheels, temporarily or permanently attached to its frame, from the place of its construction to the location, or subsequent locations, and placement on a temporary foundation, at which it is intended to be a permanent habitation, and situated so as to permit the occupancy thereof as a dwelling place for one or more persons, provided that any such structure resting in whole on a permanent foundation, with wheels, tongue and hitch removed at the time of registration provided for in Section 4 of this Act, shall not be construed as a 'mobile home', but shall be assessed and taxed as real property as defined by section 1 of the 'Revenue Act of 1939', filed May 17, 1939, as amended. Mobile homes owned by a corporation or partnership and on which personal property taxes are paid as required under the Revenue Act of 1939 shall not be subject to this tax." Mobile homes located on a dealer's lot for resale purposes or as an office shall not be subject to this tax." (emphasis added.)

Therefore, the answer to your question is that if a corporation is required by the Revenue Act of 1939 to pay

Honorable William E. Sisler - 3.

personal property taxes on its mobile homes, the corporation is not obliged to pay mobile home local services taxes for these same homes. A corporation does not have a choice as to which tax it will pay. If the corporation is not required to pay personal property taxes on its mobile homes, it may have to pay the mobile home local services tax depending on whether the structure and use of the homes are within the provisions of the Mobile Home Local Services Tax Act. Ill. Rev. Stat. 1975 and 1976 Supp., ch. 120, pars. 1201 et seq.

Very truly yours,

A T T O R N E Y G E N E R A L