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NO. S-810

**TAXATION:
Privilege Tax on
Mobile Homes**

Honorable Loren S. Golden
State's Attorney
Carroll County
County Courthouse
Mt. Carroll, Illinois 61053

Dear Mr. Golden:

I have your letter in which you pose two questions concerning "AN ACT to provide for a Privilege Tax on mobile homes" (Ill. Rev. Stat. 1973, ch. 120, par. 1201-1210.) These questions may be paraphrased as follows:

1. Do travel trailers which are generally utilized for vacation purposes fall within the purview of this Act?
2. Do travel trailers which become permanently lodged for use as a vacation home, even if they are not designed for permanent habitation, fall within the purview of this Act?

Honorable Loren S. Golden - 2.

Section 1 of "AN ACT to provide for a Privilege Tax on mobile homes" (Ill. Rev. Stat. 1973, ch. 120, par. 1201) provides as follows:

"As used in this Act, 'mobile home' means a 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, at which it is intended to be a permanent home and designed 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 shall not be construed as a 'mobile home'."

By its own terms, the purview of the Act is limited to structures designed for permanent habitation and intended to be permanent homes. As you state, travel trailers are generally used for vacation purposes. They are not generally designed for permanent habitation nor intended for use as a permanent home. Thus, whether or not they are permanently lodged, travel trailers, if they are not designed for permanent habitation or intended to be a permanent home, do not fall within the purview of the Act. The answer to both your questions as dictated by the manner in which you phrased them, is No.

Very truly yours,

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