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Ownership of Real Property in Illinois by Non-Residents of the State, by the Illinois Legislative Council

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OWNERSHIP OF REAL PROPERTY IN ILLINOIS BY NON-RESIDENTS OF THE STATE. Illinois Legislative council. Research department. Publication no. 20, March 1940. Research report on proposal no. 29, pp. i, 13.

Upon the adoption of the Retailers Occupation (Sales) Tax in Illinois, the state levy on general property was abandoned. As the property tax for local purposes is still levied, owners of real and personal property still pay a fair share of the combined burden of supporting state and local government. But if state and local tax burdens are not regarded as a composite item, the abandonment of the state levy on property was accompanied by a shift in the burden of supporting the state government. The probability that non-resident owners of property are the chief beneficiaries of such a shift is suggested by the probability that such owners pay a relatively small portion of the sales tax.

The major portion of this monograph is devoted to a statement and recognition of this problem, with a summary of the issue pro and con, and an estimate of the extent of ownership of real property in Illinois by non-residents. Based upon a sampling process in sixteen counties which is admittedly not infallible, it is estimated that non-residents own 4½ per cent of the real property in the state.

The report proposes no solution for the problem. In spite of the inequalities which followed the repeal of the state property tax, federal and Illinois constitutional limitations make hazardous any attempt to reach the non-resident taxpayer directly.

There is also a brief discussion, obviously for lay readers, of the constitutional problems involved in any attempt to enact a provision subjecting non-resident owners of property located in Illinois to a special tax for the support of the state government.

F. L., Jr.