

**Illinois Department of Revenue
Regulations**

Title 86 Part 530 Section 530.201 Purpose of the Property Tax Relief Program

TITLE 86: REVENUE

PART 530

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND
PHARMACEUTICAL ASSISTANCE ACT**

SUBPART B: PROPERTY TAX RELIEF PROGRAM (“CIRCUIT BREAKER”)

Section 530.201 Purpose of the Property Tax Relief Program

The Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act (Act) [320 ILCS 25] provides for the establishment of a program of property tax relief (“Circuit Breaker”) to be administered by the Illinois Department of Revenue. *The purpose for this program is to provide incentives to low-income senior citizens and disabled persons to acquire and retain private housing of their choice and at the same time to relieve those citizens from the burdens of extraordinary property taxes against their increasingly restricted earning power, and thereby to reduce the requirements for public housing in Illinois.* [320 ILCS 25/2]

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)