

HB1235



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB1235

by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.5

from Ch. 24, par. 8-11-1.5

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning a non-home rule municipal use tax.

LRB100 02943 AWJ 12948 b

A BILL FOR

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Municipal Code is amended by
5 changing Section 8-11-1.5 as follows:

6 (65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

7 Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. ~~The~~ The
8 corporate authorities of a non-home rule municipality may
9 impose a tax upon the privilege of using, in such municipality,
10 any item of tangible personal property which is purchased at
11 retail from a retailer, and which is titled or registered with
12 an agency of this State's government, based on the selling
13 price of such tangible personal property, as "selling price" is
14 defined in the Use Tax Act, for expenditure on public
15 infrastructure or for property tax relief or both as defined in
16 Section 8-11-1.2, if approved by referendum as provided in
17 Section 8-11-1.1. If the tax is approved by referendum on or
18 after the effective date of this amendatory Act of the 96th
19 General Assembly, the corporate authorities of a non-home rule
20 municipality may, until December 31, 2020, use the proceeds of
21 the tax for expenditure on municipal operations, in addition to
22 or in lieu of any expenditure on public infrastructure or for
23 property tax relief. The tax imposed may not be more than 1%

1 and may be imposed only in 1/4% increments. Such tax shall be
2 collected from persons whose Illinois address for title or
3 registration purposes is given as being in such municipality.
4 Such tax shall be collected by the municipality imposing such
5 tax. A non-home rule municipality may not impose and collect
6 the tax prior to January 1, 2002.

7 This Section shall be known and may be cited as the
8 "Non-Home Rule Municipal Use Tax Act".

9 (Source: P.A. 96-1057, eff. 7-14-10; 97-837, eff. 7-20-12.)