

SB1907



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

SB1907

Introduced 1/10/2008, by Sen. Dan Kotowski - Don Harmon - John J. Millner - Susan Garrett - Jeffrey M. Schoenberg

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1008.3 new

Amends the Counties Code. Provides that, in any 12-month period, a home rule county may not increase the rates of county occupation taxes by more than a 1/2% increment without referendum approval. Provides that, if a majority of the electors voting on the question vote in the affirmative, then the rate of each of those taxes is the rate approved by the electors. Effective immediately.

LRB095 14322 BDD 40215 b

FISCAL NOTE ACT
MAY APPLY

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 Counties Code is amended by adding Section
5 5-1008.3 as follows:

6 (55 ILCS 5/5-1008.3 new)

7 Sec. 5-1008.3. Limitation on rate increases of use and
8 occupation taxes in home rule counties. In any 12-month period,
9 a county may not increase the rate of the tax imposed under
10 Sections 5-1006 and 5-1007 by more than a 1/2% increment unless
11 the question of increasing the tax rate has been submitted to
12 the electors of the county at a regular election and approved
13 by a majority of the electors voting on the question. The board
14 must certify the question to the proper election authority,
15 which must submit the question at an election in accordance
16 with the Election Code.

17 The election authority must submit the question in
18 substantially the following form:

19 Shall the rate of the county occupation taxes in (name
20 of county) be increased from a rate of (current rate)% to a
21 rate of (proposed rate)%?

22 The election authority must record the votes as "Yes" or "No".

23 If a majority of the electors voting on the question vote

1 in the affirmative, then the rate of each of the tax imposed
2 under Sections 5-1006 and 5-1007 is the rate approved by the
3 electors.

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.