



Sen. Toi W. Hutchinson

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09700HB4148sam004

LRB097 17765 OMW 72920 a

1 AMENDMENT TO HOUSE BILL 4148

2 AMENDMENT NO. _____. Amend House Bill 4148, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. If and only if House Bill 5547 of the 97th
6 General Assembly becomes law as engrossed, then the Illinois
7 Municipal Code is amended by changing Section 8-11-6a as
8 follows:

9 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

10 Sec. 8-11-6a. Home rule municipalities; preemption of
11 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,
12 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September
13 1, 1990, no home rule municipality has the authority to impose,
14 pursuant to its home rule authority, a retailer's occupation
15 tax, service occupation tax, use tax, sales tax or other tax on
16 the use, sale or purchase of tangible personal property based

1 on the gross receipts from such sales or the selling or
2 purchase price of said tangible personal property.
3 Notwithstanding the foregoing, this Section does not preempt
4 any home rule imposed tax such as the following: (1) a tax on
5 alcoholic beverages, whether based on gross receipts, volume
6 sold or any other measurement; (2) a tax based on the number of
7 units of cigarettes or tobacco products (provided, however,
8 that a home rule municipality that has not imposed a tax based
9 on the number of units of cigarettes or tobacco products before
10 July 1, 1993, shall not impose such a tax after that date); (3)
11 a tax, however measured, based on the use of a hotel or motel
12 room or similar facility; (4) a tax, however measured, on the
13 sale or transfer of real property; (5) a tax, however measured,
14 on lease receipts; (6) a tax on food prepared for immediate
15 consumption and on alcoholic beverages sold by a business which
16 provides for on premise consumption of said food or alcoholic
17 beverages; or (7) other taxes not based on the selling or
18 purchase price or gross receipts from the use, sale or purchase
19 of tangible personal property. This Section does not preempt a
20 home rule municipality with a population of more than 2,000,000
21 from imposing a tax, however measured, on the use, for
22 consideration, of a parking lot, garage, or other parking
23 facility. This Section is not intended to affect any existing
24 tax on food and beverages prepared for immediate consumption on
25 the premises where the sale occurs, or any existing tax on
26 alcoholic beverages, or any existing tax imposed on the charge

1 for renting a hotel or motel room, which was in effect January
2 15, 1988, or any extension of the effective date of such an
3 existing tax by ordinance of the municipality imposing the tax,
4 which extension is hereby authorized, in any non-home rule
5 municipality in which the imposition of such a tax has been
6 upheld by judicial determination, nor is this Section intended
7 to preempt the authority granted by Public Act 85-1006. This
8 Section is a limitation, pursuant to subsection (g) of Section
9 6 of Article VII of the Illinois Constitution, on the power of
10 home rule units to tax.

11 (Source: 09700HB5547eng.)

12 Section 10. If and only if House Bill 5547 of the 97th
13 General Assembly becomes law as engrossed, then the Counties
14 Code is amended by changing Section 5-1009 as follows:

15 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

16 Sec. 5-1009. Limitation on home rule powers. Except as
17 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on
18 and after September 1, 1990, no home rule county has the
19 authority to impose, pursuant to its home rule authority, a
20 retailer's occupation tax, service occupation tax, use tax,
21 sales tax or other tax on the use, sale or purchase of tangible
22 personal property based on the gross receipts from such sales
23 or the selling or purchase price of said tangible personal
24 property. Notwithstanding the foregoing, this Section does not

1 preempt any home rule imposed tax such as the following: (1) a
2 tax on alcoholic beverages, whether based on gross receipts,
3 volume sold or any other measurement; (2) a tax based on the
4 number of units of cigarettes or tobacco products; (3) a tax,
5 however measured, based on the use of a hotel or motel room or
6 similar facility; (4) a tax, however measured, on the sale or
7 transfer of real property; (5) a tax, however measured, on
8 lease receipts; (6) a tax on food prepared for immediate
9 consumption and on alcoholic beverages sold by a business which
10 provides for on premise consumption of said food or alcoholic
11 beverages; or (7) other taxes not based on the selling or
12 purchase price or gross receipts from the use, sale or purchase
13 of tangible personal property. This Section does not preempt a
14 home rule county from imposing a tax, however measured, on the
15 use, for consideration, of a parking lot, garage, or other
16 parking facility. This Section is a limitation, pursuant to
17 subsection (g) of Section 6 of Article VII of the Illinois
18 Constitution, on the power of home rule units to tax.

19 (Source: 09700HB5547eng.)

20 Section 99. Effective date. This Act takes effect upon
21 becoming law or on the effective date of House Bill 5547 of the
22 97th General Assembly, whichever is later."