

# HB3847



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3847

Introduced 2/18/2025, by Rep. Suzanne M. Ness

### SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1006.5

Amends the Counties Code. Provides that a community mental health board that moved from a property tax to a special county occupation tax, and is receiving less revenue under the special county occupation tax, shall automatically have the special county occupation tax increased to the next quarter increment to maintain current operations without disruption to services.

LRB104 06344 RTM 16380 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 Counties Code is amended by changing  
5 Section 5-1006.5 as follows:

6 (55 ILCS 5/5-1006.5)

7 Sec. 5-1006.5. Special County Retailers' Occupation Tax  
8 For Public Safety, Public Facilities, Mental Health, Substance  
9 Abuse, or Transportation.

10 (a) The county board of any county may impose a tax upon  
11 all persons engaged in the business of selling tangible  
12 personal property, other than personal property titled or  
13 registered with an agency of this State's government, at  
14 retail in the county on the gross receipts from the sales made  
15 in the course of business to provide revenue to be used  
16 exclusively for public safety, public facility, mental health,  
17 substance abuse, or transportation purposes in that county  
18 (except as otherwise provided in this Section), if a  
19 proposition for the tax has been submitted to the electors of  
20 that county and approved by a majority of those voting on the  
21 question. If imposed, this tax shall be imposed only in  
22 one-quarter percent increments. By resolution, the county  
23 board may order the proposition to be submitted at any

1 election. If the tax is imposed for transportation purposes  
2 for expenditures for public highways or as authorized under  
3 the Illinois Highway Code, the county board must publish  
4 notice of the existence of its long-range highway  
5 transportation plan as required or described in Section 5-301  
6 of the Illinois Highway Code and must make the plan publicly  
7 available prior to approval of the ordinance or resolution  
8 imposing the tax. If the tax is imposed for transportation  
9 purposes for expenditures for passenger rail transportation,  
10 the county board must publish notice of the existence of its  
11 long-range passenger rail transportation plan and must make  
12 the plan publicly available prior to approval of the ordinance  
13 or resolution imposing the tax.

14 If a tax is imposed for public facilities purposes, then  
15 the name of the project may be included in the proposition at  
16 the discretion of the county board as determined in the  
17 enabling resolution. For example, the "XXX Nursing Home" or  
18 the "YYY Museum".

19 The county clerk shall certify the question to the proper  
20 election authority, who shall submit the proposition at an  
21 election in accordance with the general election law.

22 (1) The proposition for public safety purposes shall  
23 be in substantially the following form:

24 "To pay for public safety purposes, shall (name of  
25 county) be authorized to impose an increase on its share  
26 of local sales taxes by (insert rate)?"

1           As additional information on the ballot below the  
2 question shall appear the following:

3           "This would mean that a consumer would pay an  
4 additional (insert amount) in sales tax for every \$100 of  
5 tangible personal property bought at retail."

6           The county board may also opt to establish a sunset  
7 provision at which time the additional sales tax would  
8 cease being collected, if not terminated earlier by a vote  
9 of the county board. If the county board votes to include a  
10 sunset provision, the proposition for public safety  
11 purposes shall be in substantially the following form:

12           "To pay for public safety purposes, shall (name of  
13 county) be authorized to impose an increase on its share  
14 of local sales taxes by (insert rate) for a period not to  
15 exceed (insert number of years)?"

16           As additional information on the ballot below the  
17 question shall appear the following:

18           "This would mean that a consumer would pay an  
19 additional (insert amount) in sales tax for every \$100 of  
20 tangible personal property bought at retail. If imposed,  
21 the additional tax would cease being collected at the end  
22 of (insert number of years), if not terminated earlier by  
23 a vote of the county board."

24           For the purposes of the paragraph, "public safety  
25 purposes" means crime prevention, detention, fire  
26 fighting, police, medical, ambulance, or other emergency

1 services.

2 Votes shall be recorded as "Yes" or "No".

3 Beginning on the January 1 or July 1, whichever is  
4 first, that occurs not less than 30 days after May 31, 2015  
5 (the effective date of Public Act 99-4), Adams County may  
6 impose a public safety retailers' occupation tax and  
7 service occupation tax at the rate of 0.25%, as provided  
8 in the referendum approved by the voters on April 7, 2015,  
9 notwithstanding the omission of the additional information  
10 that is otherwise required to be printed on the ballot  
11 below the question pursuant to this item (1).

12 (2) The proposition for transportation purposes shall  
13 be in substantially the following form:

14 "To pay for improvements to roads and other  
15 transportation purposes, shall (name of county) be  
16 authorized to impose an increase on its share of local  
17 sales taxes by (insert rate)?"

18 As additional information on the ballot below the  
19 question shall appear the following:

20 "This would mean that a consumer would pay an  
21 additional (insert amount) in sales tax for every \$100 of  
22 tangible personal property bought at retail."

23 The county board may also opt to establish a sunset  
24 provision at which time the additional sales tax would  
25 cease being collected, if not terminated earlier by a vote  
26 of the county board. If the county board votes to include a

1 sunset provision, the proposition for transportation  
2 purposes shall be in substantially the following form:

3 "To pay for road improvements and other transportation  
4 purposes, shall (name of county) be authorized to impose  
5 an increase on its share of local sales taxes by (insert  
6 rate) for a period not to exceed (insert number of  
7 years)?"

8 As additional information on the ballot below the  
9 question shall appear the following:

10 "This would mean that a consumer would pay an  
11 additional (insert amount) in sales tax for every \$100 of  
12 tangible personal property bought at retail. If imposed,  
13 the additional tax would cease being collected at the end  
14 of (insert number of years), if not terminated earlier by  
15 a vote of the county board."

16 For the purposes of this paragraph, transportation  
17 purposes means construction, maintenance, operation, and  
18 improvement of public highways, any other purpose for  
19 which a county may expend funds under the Illinois Highway  
20 Code, and passenger rail transportation.

21 The votes shall be recorded as "Yes" or "No".

22 (3) The proposition for public facilities purposes  
23 shall be in substantially the following form:

24 "To pay for public facilities purposes, shall (name of  
25 county) be authorized to impose an increase on its share  
26 of local sales taxes by (insert rate)?"

1           As additional information on the ballot below the  
2 question shall appear the following:

3           "This would mean that a consumer would pay an  
4 additional (insert amount) in sales tax for every \$100 of  
5 tangible personal property bought at retail."

6           The county board may also opt to establish a sunset  
7 provision at which time the additional sales tax would  
8 cease being collected, if not terminated earlier by a vote  
9 of the county board. If the county board votes to include a  
10 sunset provision, the proposition for public facilities  
11 purposes shall be in substantially the following form:

12           "To pay for public facilities purposes, shall (name of  
13 county) be authorized to impose an increase on its share  
14 of local sales taxes by (insert rate) for a period not to  
15 exceed (insert number of years)?"

16           As additional information on the ballot below the  
17 question shall appear the following:

18           "This would mean that a consumer would pay an  
19 additional (insert amount) in sales tax for every \$100 of  
20 tangible personal property bought at retail. If imposed,  
21 the additional tax would cease being collected at the end  
22 of (insert number of years), if not terminated earlier by  
23 a vote of the county board."

24           For purposes of this Section, "public facilities  
25 purposes" means the acquisition, development,  
26 construction, reconstruction, rehabilitation,

1 improvement, financing, architectural planning, and  
2 installation of capital facilities consisting of  
3 buildings, structures, and durable equipment and for the  
4 acquisition and improvement of real property and interest  
5 in real property required, or expected to be required, in  
6 connection with the public facilities, for use by the  
7 county for the furnishing of governmental services to its  
8 citizens, including, but not limited to, museums and  
9 nursing homes.

10 The votes shall be recorded as "Yes" or "No".

11 (4) The proposition for mental health purposes shall  
12 be in substantially the following form:

13 "To pay for mental health purposes, shall (name of  
14 county) be authorized to impose an increase on its share  
15 of local sales taxes by (insert rate)?"

16 As additional information on the ballot below the  
17 question shall appear the following:

18 "This would mean that a consumer would pay an  
19 additional (insert amount) in sales tax for every \$100 of  
20 tangible personal property bought at retail."

21 The county board may also opt to establish a sunset  
22 provision at which time the additional sales tax would  
23 cease being collected, if not terminated earlier by a vote  
24 of the county board. If the county board votes to include a  
25 sunset provision, the proposition for public facilities  
26 purposes shall be in substantially the following form:

1            "To pay for mental health purposes, shall (name of  
2 county) be authorized to impose an increase on its share  
3 of local sales taxes by (insert rate) for a period not to  
4 exceed (insert number of years)?"

5            As additional information on the ballot below the  
6 question shall appear the following:

7            "This would mean that a consumer would pay an  
8 additional (insert amount) in sales tax for every \$100 of  
9 tangible personal property bought at retail. If imposed,  
10 the additional tax would cease being collected at the end  
11 of (insert number of years), if not terminated earlier by  
12 a vote of the county board."

13            The votes shall be recorded as "Yes" or "No".

14            (5) The proposition for substance abuse purposes shall  
15 be in substantially the following form:

16            "To pay for substance abuse purposes, shall (name of  
17 county) be authorized to impose an increase on its share  
18 of local sales taxes by (insert rate)?"

19            As additional information on the ballot below the  
20 question shall appear the following:

21            "This would mean that a consumer would pay an  
22 additional (insert amount) in sales tax for every \$100 of  
23 tangible personal property bought at retail."

24            The county board may also opt to establish a sunset  
25 provision at which time the additional sales tax would  
26 cease being collected, if not terminated earlier by a vote

1 of the county board. If the county board votes to include a  
2 sunset provision, the proposition for public facilities  
3 purposes shall be in substantially the following form:

4 "To pay for substance abuse purposes, shall (name of  
5 county) be authorized to impose an increase on its share  
6 of local sales taxes by (insert rate) for a period not to  
7 exceed (insert number of years)?"

8 As additional information on the ballot below the  
9 question shall appear the following:

10 "This would mean that a consumer would pay an  
11 additional (insert amount) in sales tax for every \$100 of  
12 tangible personal property bought at retail. If imposed,  
13 the additional tax would cease being collected at the end  
14 of (insert number of years), if not terminated earlier by  
15 a vote of the county board."

16 The votes shall be recorded as "Yes" or "No".

17 If a majority of the electors voting on the proposition  
18 vote in favor of it, the county may impose the tax. A county  
19 may not submit more than one proposition authorized by this  
20 Section to the electors at any one time.

21 This additional tax may not be imposed on tangible  
22 personal property taxed at the 1% rate under the Retailers'  
23 Occupation Tax Act (or at the 0% rate imposed under this  
24 amendatory Act of the 102nd General Assembly). Beginning  
25 December 1, 2019 and through December 31, 2020, this tax is not  
26 imposed on sales of aviation fuel unless the tax revenue is

1 expended for airport-related purposes. If the county does not  
2 have an airport-related purpose to which it dedicates aviation  
3 fuel tax revenue, then aviation fuel is excluded from the tax.  
4 The county must comply with the certification requirements for  
5 airport-related purposes under Section 2-22 of the Retailers'  
6 Occupation Tax Act. For purposes of this Section,  
7 "airport-related purposes" has the meaning ascribed in Section  
8 6z-20.2 of the State Finance Act. Beginning January 1, 2021,  
9 this tax is not imposed on sales of aviation fuel for so long  
10 as the revenue use requirements of 49 U.S.C. 47107(b) and 49  
11 U.S.C. 47133 are binding on the county. The tax imposed by a  
12 county under this Section and all civil penalties that may be  
13 assessed as an incident of the tax shall be collected and  
14 enforced by the Illinois Department of Revenue and deposited  
15 into a special fund created for that purpose. The certificate  
16 of registration that is issued by the Department to a retailer  
17 under the Retailers' Occupation Tax Act shall permit the  
18 retailer to engage in a business that is taxable without  
19 registering separately with the Department under an ordinance  
20 or resolution under this Section. The Department has full  
21 power to administer and enforce this Section, to collect all  
22 taxes and penalties due under this Section, to dispose of  
23 taxes and penalties so collected in the manner provided in  
24 this Section, and to determine all rights to credit memoranda  
25 arising on account of the erroneous payment of a tax or penalty  
26 under this Section. In the administration of and compliance

1 with this Section, the Department and persons who are subject  
2 to this Section shall (i) have the same rights, remedies,  
3 privileges, immunities, powers, and duties, (ii) be subject to  
4 the same conditions, restrictions, limitations, penalties, and  
5 definitions of terms, and (iii) employ the same modes of  
6 procedure as are prescribed in Sections 1, 1a, 1a-1, 1d, 1e,  
7 1f, 1i, 1j, 1k, 1m, 1n, 2 through 2-70 (in respect to all  
8 provisions contained in those Sections other than the State  
9 rate of tax), 2a, 2b, 2c, 3 (except provisions relating to  
10 transaction returns and quarter monthly payments, and except  
11 that the retailer's discount is not allowed for taxes paid on  
12 aviation fuel that are deposited into the Local Government  
13 Aviation Trust Fund), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
14 5j, 5k, 5l, 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13  
15 of the Retailers' Occupation Tax Act and Section 3-7 of the  
16 Uniform Penalty and Interest Act as if those provisions were  
17 set forth in this Section.

18 Persons subject to any tax imposed under the authority  
19 granted in this Section may reimburse themselves for their  
20 sellers' tax liability by separately stating the tax as an  
21 additional charge, which charge may be stated in combination,  
22 in a single amount, with State tax which sellers are required  
23 to collect under the Use Tax Act, pursuant to such bracketed  
24 schedules as the Department may prescribe.

25 Whenever the Department determines that a refund should be  
26 made under this Section to a claimant instead of issuing a

1 credit memorandum, the Department shall notify the State  
2 Comptroller, who shall cause the order to be drawn for the  
3 amount specified and to the person named in the notification  
4 from the Department. The refund shall be paid by the State  
5 Treasurer out of the County Public Safety, Public Facilities,  
6 Mental Health, Substance Abuse, or Transportation Retailers'  
7 Occupation Tax Fund or the Local Government Aviation Trust  
8 Fund, as appropriate.

9 (b) If a tax has been imposed under subsection (a), a  
10 service occupation tax shall also be imposed at the same rate  
11 upon all persons engaged, in the county, in the business of  
12 making sales of service, who, as an incident to making those  
13 sales of service, transfer tangible personal property within  
14 the county as an incident to a sale of service. This tax may  
15 not be imposed on tangible personal property taxed at the 1%  
16 rate under the Service Occupation Tax Act (or at the 0% rate  
17 imposed under this amendatory Act of the 102nd General  
18 Assembly). Beginning December 1, 2019 and through December 31,  
19 2020, this tax is not imposed on sales of aviation fuel unless  
20 the tax revenue is expended for airport-related purposes. If  
21 the county does not have an airport-related purpose to which  
22 it dedicates aviation fuel tax revenue, then aviation fuel is  
23 excluded from the tax. The county must comply with the  
24 certification requirements for airport-related purposes under  
25 Section 2-22 of the Retailers' Occupation Tax Act. For  
26 purposes of this Section, "airport-related purposes" has the

1 meaning ascribed in Section 6z-20.2 of the State Finance Act.  
2 Beginning January 1, 2021, this tax is not imposed on sales of  
3 aviation fuel for so long as the revenue use requirements of 49  
4 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.  
5 The tax imposed under this subsection and all civil penalties  
6 that may be assessed as an incident thereof shall be collected  
7 and enforced by the Department of Revenue. The Department has  
8 full power to administer and enforce this subsection; to  
9 collect all taxes and penalties due hereunder; to dispose of  
10 taxes and penalties so collected in the manner hereinafter  
11 provided; and to determine all rights to credit memoranda  
12 arising on account of the erroneous payment of tax or penalty  
13 hereunder. In the administration of and compliance with this  
14 subsection, the Department and persons who are subject to this  
15 paragraph shall (i) have the same rights, remedies,  
16 privileges, immunities, powers, and duties, (ii) be subject to  
17 the same conditions, restrictions, limitations, penalties,  
18 exclusions, exemptions, and definitions of terms, and (iii)  
19 employ the same modes of procedure as are prescribed in  
20 Sections 2 (except that the reference to State in the  
21 definition of supplier maintaining a place of business in this  
22 State shall mean the county), 2a, 2b, 2c, 3 through 3-50 (in  
23 respect to all provisions therein other than the State rate of  
24 tax), 4 (except that the reference to the State shall be to the  
25 county), 5, 7, 8 (except that the jurisdiction to which the tax  
26 shall be a debt to the extent indicated in that Section 8 shall

1 be the county), 9 (except as to the disposition of taxes and  
2 penalties collected, and except that the retailer's discount  
3 is not allowed for taxes paid on aviation fuel that are  
4 deposited into the Local Government Aviation Trust Fund), 10,  
5 11, 12 (except the reference therein to Section 2b of the  
6 Retailers' Occupation Tax Act), 13 (except that any reference  
7 to the State shall mean the county), Section 15, 16, 17, 18,  
8 19, and 20 of the Service Occupation Tax Act, and Section 3-7  
9 of the Uniform Penalty and Interest Act, as fully as if those  
10 provisions were set forth herein.

11 Persons subject to any tax imposed under the authority  
12 granted in this subsection may reimburse themselves for their  
13 serviceman's tax liability by separately stating the tax as an  
14 additional charge, which charge may be stated in combination,  
15 in a single amount, with State tax that servicemen are  
16 authorized to collect under the Service Use Tax Act, in  
17 accordance with such bracket schedules as the Department may  
18 prescribe.

19 Whenever the Department determines that a refund should be  
20 made under this subsection to a claimant instead of issuing a  
21 credit memorandum, the Department shall notify the State  
22 Comptroller, who shall cause the warrant to be drawn for the  
23 amount specified, and to the person named, in the notification  
24 from the Department. The refund shall be paid by the State  
25 Treasurer out of the County Public Safety, Public Facilities,  
26 Mental Health, Substance Abuse, or Transportation Retailers'

1 Occupation Fund or the Local Government Aviation Trust Fund,  
2 as appropriate.

3 Nothing in this subsection shall be construed to authorize  
4 the county to impose a tax upon the privilege of engaging in  
5 any business which under the Constitution of the United States  
6 may not be made the subject of taxation by the State.

7 (b-5) If, on January 1, 2025, a unit of local government  
8 has in effect a tax under this Section, or if, after January 1,  
9 2025, a unit of local government imposes a tax under this  
10 Section, then that tax applies to leases of tangible personal  
11 property in effect, entered into, or renewed on or after that  
12 date in the same manner as the tax under this Section and in  
13 accordance with the changes made by this amendatory Act of the  
14 103rd General Assembly.

15 (c) Except as otherwise provided in this paragraph, the  
16 Department shall immediately pay over to the State Treasurer,  
17 ex officio, as trustee, all taxes and penalties collected  
18 under this Section to be deposited into the County Public  
19 Safety, Public Facilities, Mental Health, Substance Abuse, or  
20 Transportation Retailers' Occupation Tax Fund, which shall be  
21 an unappropriated trust fund held outside of the State  
22 treasury. Taxes and penalties collected on aviation fuel sold  
23 on or after December 1, 2019 and through December 31, 2020,  
24 shall be immediately paid over by the Department to the State  
25 Treasurer, ex officio, as trustee, for deposit into the Local  
26 Government Aviation Trust Fund. The Department shall only pay

1 moneys into the Local Government Aviation Trust Fund under  
2 this Act for so long as the revenue use requirements of 49  
3 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the county.

4 As soon as possible after the first day of each month,  
5 beginning January 1, 2011, upon certification of the  
6 Department of Revenue, the Comptroller shall order  
7 transferred, and the Treasurer shall transfer, to the STAR  
8 Bonds Revenue Fund the local sales tax increment, as defined  
9 in the Innovation Development and Economy Act, collected under  
10 this Section during the second preceding calendar month for  
11 sales within a STAR bond district.

12 After the monthly transfer to the STAR Bonds Revenue Fund,  
13 on or before the 25th day of each calendar month, the  
14 Department shall prepare and certify to the Comptroller the  
15 disbursement of stated sums of money to the counties from  
16 which retailers have paid taxes or penalties to the Department  
17 during the second preceding calendar month. The amount to be  
18 paid to each county, and deposited by the county into its  
19 special fund created for the purposes of this Section, shall  
20 be the amount (not including credit memoranda and not  
21 including taxes and penalties collected on aviation fuel sold  
22 on or after December 1, 2019 and through December 31, 2020)  
23 collected under this Section during the second preceding  
24 calendar month by the Department plus an amount the Department  
25 determines is necessary to offset any amounts that were  
26 erroneously paid to a different taxing body, and not including

1 (i) an amount equal to the amount of refunds made during the  
2 second preceding calendar month by the Department on behalf of  
3 the county, (ii) any amount that the Department determines is  
4 necessary to offset any amounts that were payable to a  
5 different taxing body but were erroneously paid to the county,  
6 (iii) any amounts that are transferred to the STAR Bonds  
7 Revenue Fund, and (iv) 1.5% of the remainder, which shall be  
8 transferred into the Tax Compliance and Administration Fund.  
9 The Department, at the time of each monthly disbursement to  
10 the counties, shall prepare and certify to the State  
11 Comptroller the amount to be transferred into the Tax  
12 Compliance and Administration Fund under this subsection.  
13 Within 10 days after receipt by the Comptroller of the  
14 disbursement certification to the counties and the Tax  
15 Compliance and Administration Fund provided for in this  
16 Section to be given to the Comptroller by the Department, the  
17 Comptroller shall cause the orders to be drawn for the  
18 respective amounts in accordance with directions contained in  
19 the certification.

20 In addition to the disbursement required by the preceding  
21 paragraph, an allocation shall be made in March of each year to  
22 each county that received more than \$500,000 in disbursements  
23 under the preceding paragraph in the preceding calendar year.  
24 The allocation shall be in an amount equal to the average  
25 monthly distribution made to each such county under the  
26 preceding paragraph during the preceding calendar year

1 (excluding the 2 months of highest receipts). The distribution  
2 made in March of each year subsequent to the year in which an  
3 allocation was made pursuant to this paragraph and the  
4 preceding paragraph shall be reduced by the amount allocated  
5 and disbursed under this paragraph in the preceding calendar  
6 year. The Department shall prepare and certify to the  
7 Comptroller for disbursement the allocations made in  
8 accordance with this paragraph.

9 (d) For the purpose of determining the local governmental  
10 unit whose tax is applicable, a retail sale by a producer of  
11 coal or another mineral mined in Illinois is a sale at retail  
12 at the place where the coal or other mineral mined in Illinois  
13 is extracted from the earth. This paragraph does not apply to  
14 coal or another mineral when it is delivered or shipped by the  
15 seller to the purchaser at a point outside Illinois so that the  
16 sale is exempt under the United States Constitution as a sale  
17 in interstate or foreign commerce.

18 (e) Nothing in this Section shall be construed to  
19 authorize a county to impose a tax upon the privilege of  
20 engaging in any business that under the Constitution of the  
21 United States may not be made the subject of taxation by this  
22 State.

23 (e-5) If a county imposes a tax under this Section, the  
24 county board may, by ordinance, discontinue or lower the rate  
25 of the tax. If the county board lowers the tax rate or  
26 discontinues the tax, a referendum must be held in accordance

1 with subsection (a) of this Section in order to increase the  
2 rate of the tax or to reimpose the discontinued tax.

3 (f) Beginning April 1, 1998 and through December 31, 2013,  
4 the results of any election authorizing a proposition to  
5 impose a tax under this Section or effecting a change in the  
6 rate of tax, or any ordinance lowering the rate or  
7 discontinuing the tax, shall be certified by the county clerk  
8 and filed with the Illinois Department of Revenue either (i)  
9 on or before the first day of April, whereupon the Department  
10 shall proceed to administer and enforce the tax as of the first  
11 day of July next following the filing; or (ii) on or before the  
12 first day of October, whereupon the Department shall proceed  
13 to administer and enforce the tax as of the first day of  
14 January next following the filing.

15 Beginning January 1, 2014, the results of any election  
16 authorizing a proposition to impose a tax under this Section  
17 or effecting an increase in the rate of tax, along with the  
18 ordinance adopted to impose the tax or increase the rate of the  
19 tax, or any ordinance adopted to lower the rate or discontinue  
20 the tax, shall be certified by the county clerk and filed with  
21 the Illinois Department of Revenue either (i) on or before the  
22 first day of May, whereupon the Department shall proceed to  
23 administer and enforce the tax as of the first day of July next  
24 following the adoption and filing; or (ii) on or before the  
25 first day of October, whereupon the Department shall proceed  
26 to administer and enforce the tax as of the first day of

1 January next following the adoption and filing.

2 (g) When certifying the amount of a monthly disbursement  
3 to a county under this Section, the Department shall increase  
4 or decrease the amounts by an amount necessary to offset any  
5 miscalculation of previous disbursements. The offset amount  
6 shall be the amount erroneously disbursed within the previous  
7 6 months from the time a miscalculation is discovered.

8 (g-5) Every county authorized to levy a tax under this  
9 Section shall, before it levies such tax, establish a 7-member  
10 mental health board, which shall have the same powers and  
11 duties and be constituted in the same manner as a community  
12 mental health board established under the Community Mental  
13 Health Act. Proceeds of the tax under this Section that are  
14 earmarked for mental health or substance abuse purposes shall  
15 be deposited into a special county occupation tax fund for  
16 mental health and substance abuse. The 7-member mental health  
17 board established under this subsection shall administer the  
18 special county occupation tax fund for mental health and  
19 substance abuse in the same manner as the community mental  
20 health board administers the community mental health fund  
21 under the Community Mental Health Act, including the  
22 utilization of funds for intellectual and developmental  
23 disability services. A community mental health board that  
24 moved from a property tax to a special county occupation tax  
25 under this Section, and is receiving less revenue under the  
26 special county occupation tax, shall automatically have the

1 special county occupation tax increased to the next quarter  
2 increment to maintain current operations without disruption to  
3 services.

4 (h) This Section may be cited as the "Special County  
5 Occupation Tax For Public Safety, Public Facilities, Mental  
6 Health, Substance Abuse, or Transportation Law".

7 (i) For purposes of this Section, "public safety"  
8 includes, but is not limited to, crime prevention, detention,  
9 fire fighting, police, medical, ambulance, or other emergency  
10 services. The county may share tax proceeds received under  
11 this Section for public safety purposes, including proceeds  
12 received before August 4, 2009 (the effective date of Public  
13 Act 96-124), with any fire protection district located in the  
14 county. For the purposes of this Section, "transportation"  
15 includes, but is not limited to, the construction,  
16 maintenance, operation, and improvement of public highways,  
17 any other purpose for which a county may expend funds under the  
18 Illinois Highway Code, and passenger rail transportation. For  
19 the purposes of this Section, "public facilities purposes"  
20 includes, but is not limited to, the acquisition, development,  
21 construction, reconstruction, rehabilitation, improvement,  
22 financing, architectural planning, and installation of capital  
23 facilities consisting of buildings, structures, and durable  
24 equipment and for the acquisition and improvement of real  
25 property and interest in real property required, or expected  
26 to be required, in connection with the public facilities, for

1 use by the county for the furnishing of governmental services  
2 to its citizens, including, but not limited to, museums and  
3 nursing homes.

4 (j) The Department may promulgate rules to implement  
5 Public Act 95-1002 only to the extent necessary to apply the  
6 existing rules for the Special County Retailers' Occupation  
7 Tax for Public Safety to this new purpose for public  
8 facilities.

9 (Source: P.A. 102-379, eff. 1-1-22; 102-700, eff. 4-19-22;  
10 103-592, eff. 1-1-25.)