

SB3375



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3375

Introduced 2/4/2026, by Sen. Linda Holmes

SYNOPSIS AS INTRODUCED:

65 ILCS 5/11-42-10.3 new

Amends the Illinois Municipal Code. Provides that the corporate authorities of a municipality may license and regulate all commercial operations within the municipality's boundaries, whether for profit or not for profit, but may not impose any tax upon their operations except as otherwise authorized by law. Limits the definition of "commercial operations" to exclude agritourism operations, agricultural properties, agribusinesses, agritourism activities, agricultural experiences, and pollution control facilities.

LRB104 17405 RTM 30830 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 adding Section 11-42-10.3 as follows:

6 (65 ILCS 5/11-42-10.3 new)

7 Sec. 11-42-10.3. Commercial operations. The corporate
8 authorities of a municipality may license and regulate all
9 commercial operations within the municipality's boundaries,
10 whether for profit or not for profit, but may not impose any
11 tax upon commercial operations except as otherwise authorized
12 by law.

13 In this Section, "commercial operations" does not include
14 (i) an agritourism operation as defined under Section 232 of
15 the Illinois Income Tax Act, (ii) an agricultural property as
16 defined under Section 232 of the Illinois Income Tax Act,
17 (iii) an agribusiness as defined under Section 205-15 of the
18 Department of Agriculture Law of the Civil Administrative Code
19 of Illinois, (iv) agritourism activities as defined under
20 Section 232 of the Illinois Income Tax Act, (v) agricultural
21 experiences as defined under Section 5 of the Agricultural
22 Experiences Act, or (vi) a pollution control facility as
23 defined in Section 3.330 of the Environmental Protection Act.