



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB5409

Introduced 2/9/2024, by Rep. Brad Stephens

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009

from Ch. 34, par. 5-1009

Amends the Counties Code. Provides that no home rule county may impose, pursuant to its home rule authority, a personnel mandate that requires a municipality, township, school district, community college district, park district, or other unit of local government to establish, expand, or modify its activities in such a way as to necessitate additional expenditures from local revenues of that unit of local government. Provides that, if a home rule county's personnel mandate conflicts with an ordinance of another unit of local government, the ordinance of the other unit of local government shall control within the jurisdiction of that other unit of local government. Effective immediately.

LRB103 37137 HLH 67256 b

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 5-1009 as follows:

6 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

7 Sec. 5-1009. Limitation on home rule powers. Except as
8 provided in Sections 5-1006, 5-1006.5, 5-1006.8, 5-1007, and
9 5-1008, on and after September 1, 1990, no home rule county has
10 the authority to impose, pursuant to its home rule authority,
11 a retailers' occupation tax, service occupation tax, use tax,
12 sales tax or other tax on the use, sale or purchase of tangible
13 personal property based on the gross receipts from such sales
14 or the selling or purchase price of said tangible personal
15 property. Notwithstanding the foregoing, this Section does not
16 preempt any home rule imposed tax such as the following: (1) a
17 tax on alcoholic beverages, whether based on gross receipts,
18 volume sold or any other measurement; (2) a tax based on the
19 number of units of cigarettes or tobacco products; (3) a tax,
20 however measured, based on the use of a hotel or motel room or
21 similar facility; (4) a tax, however measured, on the sale or
22 transfer of real property; (5) a tax, however measured, on
23 lease receipts; (6) a tax on food prepared for immediate

1 consumption and on alcoholic beverages sold by a business
2 which provides for on premise consumption of said food or
3 alcoholic beverages; or (7) other taxes not based on the
4 selling or purchase price or gross receipts from the use, sale
5 or purchase of tangible personal property. This Section does
6 not preempt a home rule county from imposing a tax, however
7 measured, on the use, for consideration, of a parking lot,
8 garage, or other parking facility.

9 On and after December 1, 2019, no home rule county has the
10 authority to impose, pursuant to its home rule authority, a
11 tax, however measured, on sales of aviation fuel, as defined
12 in Section 3 of the Retailers' Occupation Tax Act, unless the
13 tax revenue is expended for airport-related purposes. For
14 purposes of this Section, "airport-related purposes" has the
15 meaning ascribed in Section 6z-20.2 of the State Finance Act.
16 Aviation fuel shall be excluded from tax only for so long as
17 the revenue use requirements of 49 U.S.C. 47017(b) and 49
18 U.S.C. 47133 are binding on the county.

19 No home rule county may impose, pursuant to its home rule
20 authority, a personnel mandate that requires a municipality,
21 township, school district, community college district, park
22 district, or other unit of local government to establish,
23 expand, or modify its activities in such a way as to
24 necessitate additional expenditures from local revenues of
25 that unit of local government. The failure of a home rule
26 county to make necessary appropriations for the implementation

1 of any such personnel mandate shall relieve the local
2 government of the obligation to implement that personnel
3 mandate. Notwithstanding any other provision of this Section,
4 if a home rule county's personnel mandate conflicts with an
5 ordinance of another unit of local government, the ordinance
6 of that other unit of local government shall control within
7 the jurisdiction of that other unit of local government.

8 As used in this Section:

9 "Personnel mandate" means an ordinance, resolution, rule,
10 regulation, order, or other action of a home rule county that
11 concerns or affects the following with respect to the
12 employees of another unit of local government: (1) salaries
13 and wages; (2) qualifications and training; (3) hours,
14 location of employment, and other working conditions; and (4)
15 fringe benefits, including, but not limited to, health
16 insurance and retirement.

17 This Section is a limitation, pursuant to subsection (g)
18 of Section 6 of Article VII of the Illinois Constitution, on
19 the power of home rule units to tax. The changes made to this
20 Section by Public Act 101-10 are a denial and limitation of
21 home rule powers and functions under subsection (g) of Section
22 6 of Article VII of the Illinois Constitution.

23 (Source: P.A. 101-10, eff. 6-5-19; 101-27, eff. 6-25-19;
24 102-558, eff. 8-20-21.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.