

1 AN ACT concerning municipalities.

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 changing Section 8-11-1.1 as follows:

6 (65 ILCS 5/8-11-1.1) (from Ch. 24, par. 8-11-1.1)

7 Sec. 8-11-1.1. Non-home rule municipalities; imposition
8 of taxes.

9 (a) The corporate authorities of a non-home rule
10 municipality may, upon approval of the electors of the
11 municipality pursuant to subsection (b) of this Section,
12 impose by ordinance or resolution the tax authorized in
13 Sections 8-11-1.3, 8-11-1.4 and 8-11-1.5 of this Act.

14 (b) The corporate authorities of the municipality may by
15 ordinance or resolution call for the submission to the
16 electors of the municipality the question of whether the
17 municipality shall impose such tax. Such question shall be
18 certified by the municipal clerk to the election authority in
19 accordance with Section 28-5 of the Election Code and shall
20 be in a form in accordance with Section 16-7 of the Election
21 Code.

22 If a majority of the electors in the municipality voting
23 upon the question vote in the affirmative, such tax shall be
24 imposed.

25 An ordinance or resolution imposing the tax of not more
26 than 0.5% ~~1/2-of-1%~~ hereunder or discontinuing the same shall
27 be adopted and a certified copy thereof, together with a
28 certification that the ordinance or resolution received
29 referendum approval in the case of the imposition of such
30 tax, filed with the Department of Revenue, on or before the
31 first day of June, whereupon the Department shall proceed to

1 administer and enforce the additional tax or to discontinue
2 the tax, as the case may be, as of the first day of September
3 next following such adoption and filing. Beginning January 1,
4 1992, an ordinance or resolution imposing or discontinuing
5 the tax hereunder shall be adopted and a certified copy
6 thereof filed with the Department on or before the first day
7 of July, whereupon the Department shall proceed to administer
8 and enforce this Section as of the first day of October next
9 following such adoption and filing. Beginning January 1,
10 1993, an ordinance or resolution imposing or discontinuing
11 the tax hereunder shall be adopted and a certified copy
12 thereof filed with the Department on or before the first day
13 of October, whereupon the Department shall proceed to
14 administer and enforce this Section as of the first day of
15 January next following such adoption and filing. Beginning
16 October 1, 2002, an ordinance or resolution imposing or
17 discontinuing the tax under this Section or effecting a
18 change in the rate of tax must either (i) be adopted and a
19 certified copy of the ordinance or resolution filed with the
20 Department on or before the first day of April, whereupon the
21 Department shall proceed to administer and enforce this
22 Section as of the first day of July next following the
23 adoption and filing; or (ii) be adopted and a certified copy
24 of the ordinance or resolution filed with the Department on
25 or before the first day of October, whereupon the Department
26 shall proceed to administer and enforce this Section as of
27 the first day of January next following the adoption and
28 filing. A non-home rule municipality may file a certified
29 copy of an ordinance or resolution, with a certification that
30 the ordinance or resolution received referendum approval in
31 the case of the imposition of the tax, with the Department of
32 Revenue, as required under this Section, only after October
33 2, 2000.

34 The tax authorized by this Section may not be more than

- 1 1/2 of 1% and may be imposed only in 1/4% increments.
- 2 (Source: P.A. 91-51, eff. 6-30-99; 91-649, eff. 1-1-00;
- 3 92-739, eff. 1-1-03.)