



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004
HB4465

Introduced 02/03/04, by Frank J. Mautino

SYNOPSIS AS INTRODUCED:

35 ILCS 636/5-20

Amends the Simplified Municipal Telecommunications Tax Act. Makes a technical change in a Section concerning imposition of the tax.

LRB093 17681 SJM 43357 b

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Simplified Municipal Telecommunications Tax
5 Act is amended by changing Section 5-20 as follows:

6 (35 ILCS 636/5-20)

7 Sec. 5-20. Imposition.

8 (a) On and after January 1, 2003, for all municipalities
9 with populations of less than 500,000, the tax authorized by
10 this Act shall be imposed (except as provided in Sections 5-25
11 and 5-30 of this Act), amended, or repealed by an ordinance
12 adopted by the municipality, which ordinance shall be filed by
13 the municipality with the Department pursuant to the rules of
14 the Department.

15 (1) Any ordinance adopted by a municipality with a
16 population of less than 500,000 which attempts to impose,
17 amend or repeal the tax authorized by this Act shall be of
18 no force and effect until properly filed with an
19 appropriate form with the Department.

20 (2) Any certified copy of an ordinance (i) filed with
21 the Department prior to October 1, 2002 shall be effective
22 with respect to gross charges billed by telecommunications
23 retailers on or after January 1, 2003 and (ii) filed with
24 the Department on or after October 1, 2002 and before April
25 1, 2003 shall be effective with respect to gross charges
26 billed by telecommunications retailers on or after July 1,
27 2003. On and after April 1, 2003, any certified copy of an
28 ordinance filed with the Department on or before September
29 20 or March 20 shall be effective with respect to gross
30 charges billed by telecommunications retailers on or after
31 the following January 1 or July 1, respectively. If the
32 certified ordinance is filed with the Department on or

1 before September 20, the Department shall determine by
2 October 10 whether the ordinance meets the criteria under
3 this Act. If the certified ordinance is filed with the
4 Department on or before March 20, the Department shall
5 determine by April 10 whether the ordinance meets the
6 criteria under this Act. If the ordinance meets the
7 criteria, the Department shall notify the
8 telecommunications retailers via a posting on the
9 Department's web site that the ordinance is approved and
10 shall list the rate. For ordinances filed with the
11 Department on or before September 20, notification must be
12 made no later than October 10. For ordinances filed with
13 the Department on or before March 20, notification must be
14 made no later than April 10.

15 (b) On and after January 1, 2003, for municipalities with
16 populations of 500,000 or more, the tax authorized by this Act
17 shall be imposed, amended, or repealed, and any authorized
18 exemptions granted, by the adoption of an ordinance and
19 notification to the telecommunications retailers.

20 (Source: P.A. 92-526, eff. 7-1-02; 93-286, eff. 7-22-03.)