



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB4717

by Rep. Jack D. Franks

SYNOPSIS AS INTRODUCED:

55 ILCS 5/6-34000 new
70 ILCS 3615/4.03

from Ch. 111 2/3, par. 704.03

Amends the Regional Transportation Authority Act. Requires the county board of DuPage, Kane, Lake, McHenry, or Will County to consent to the imposition of the tax by the Authority at the rate of 0.75% in the County. If the County does not consent, the rate is 0.50% in the County and the County receives no distribution from the proceeds. Provides that the County Boards of DuPage, Kane, Lake, McHenry, and Will counties must report annually to the General Assembly, the Regional Transportation Authority, and the Commission on Government Forecasting and Accountability certain information regarding moneys received from a retailers' occupation tax and a service occupation tax imposed by the Regional Transportation Authority. Effective immediately.

LRB095 18833 HLH 44960 b

FISCAL NOTE ACT
MAY APPLY

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 adding Section
5 6-34000 as follows:

6 (55 ILCS 5/6-34000 new)

7 Sec. 6-34000. Report on funds received under the Regional
8 Transportation Authority Act. If the Board of the Regional
9 Transportation Authority adopts an ordinance under Section
10 4.03 of the Regional Transportation Authority Act imposing a
11 retailers' occupation tax and a service occupation tax at the
12 rate of 0.75% (or 0.50% as provided in subsection (r) of
13 Section 4.03 of the Regional Transportation Authority Act) in
14 the counties of DuPage, Kane, Lake, McHenry, and Will, then the
15 County Boards of DuPage, Kane, Lake, McHenry, and Will counties
16 shall each report to the General Assembly, the Regional
17 Transportation Authority, and the Commission on Government
18 Forecasting and Accountability by March 1 of the year following
19 the adoption of the ordinance and March 1 of each year
20 thereafter. That report shall include the total amounts
21 received by the County under subsection (n) of Section 4.03 of
22 the Regional Transportation Authority Act and the expenditures
23 and obligations of the County using those funds during the

1 previous calendar year.

2 Section 10. The Regional Transportation Authority Act is
3 amended by changing Section 4.03 as follows:

4 (70 ILCS 3615/4.03) (from Ch. 111 2/3, par. 704.03)

5 Sec. 4.03. Taxes.

6 (a) In order to carry out any of the powers or purposes of
7 the Authority, the Board may by ordinance adopted with the
8 concurrence of 12 of the then Directors, impose throughout the
9 metropolitan region any or all of the taxes provided in this
10 Section. Except as otherwise provided in this Act, taxes
11 imposed under this Section and civil penalties imposed incident
12 thereto shall be collected and enforced by the State Department
13 of Revenue. The Department shall have the power to administer
14 and enforce the taxes and to determine all rights for refunds
15 for erroneous payments of the taxes. Nothing in this amendatory
16 Act of the 95th General Assembly is intended to invalidate any
17 taxes currently imposed by the Authority. The increased vote
18 requirements to impose a tax shall only apply to actions taken
19 after the effective date of this amendatory Act of the 95th
20 General Assembly.

21 (b) The Board may impose a public transportation tax upon
22 all persons engaged in the metropolitan region in the business
23 of selling at retail motor fuel for operation of motor vehicles
24 upon public highways. The tax shall be at a rate not to exceed

1 5% of the gross receipts from the sales of motor fuel in the
2 course of the business. As used in this Act, the term "motor
3 fuel" shall have the same meaning as in the Motor Fuel Tax Law.
4 The Board may provide for details of the tax. The provisions of
5 any tax shall conform, as closely as may be practicable, to the
6 provisions of the Municipal Retailers Occupation Tax Act,
7 including without limitation, conformity to penalties with
8 respect to the tax imposed and as to the powers of the State
9 Department of Revenue to promulgate and enforce rules and
10 regulations relating to the administration and enforcement of
11 the provisions of the tax imposed, except that reference in the
12 Act to any municipality shall refer to the Authority and the
13 tax shall be imposed only with regard to receipts from sales of
14 motor fuel in the metropolitan region, at rates as limited by
15 this Section.

16 (c) In connection with the tax imposed under paragraph (b)
17 of this Section the Board may impose a tax upon the privilege
18 of using in the metropolitan region motor fuel for the
19 operation of a motor vehicle upon public highways, the tax to
20 be at a rate not in excess of the rate of tax imposed under
21 paragraph (b) of this Section. The Board may provide for
22 details of the tax.

23 (d) The Board may impose a motor vehicle parking tax upon
24 the privilege of parking motor vehicles at off-street parking
25 facilities in the metropolitan region at which a fee is
26 charged, and may provide for reasonable classifications in and

1 exemptions to the tax, for administration and enforcement
2 thereof and for civil penalties and refunds thereunder and may
3 provide criminal penalties thereunder, the maximum penalties
4 not to exceed the maximum criminal penalties provided in the
5 Retailers' Occupation Tax Act. The Authority may collect and
6 enforce the tax itself or by contract with any unit of local
7 government. The State Department of Revenue shall have no
8 responsibility for the collection and enforcement unless the
9 Department agrees with the Authority to undertake the
10 collection and enforcement. As used in this paragraph, the term
11 "parking facility" means a parking area or structure having
12 parking spaces for more than 2 vehicles at which motor vehicles
13 are permitted to park in return for an hourly, daily, or other
14 periodic fee, whether publicly or privately owned, but does not
15 include parking spaces on a public street, the use of which is
16 regulated by parking meters.

17 (e) The Board may impose a Regional Transportation
18 Authority Retailers' Occupation Tax upon all persons engaged in
19 the business of selling tangible personal property at retail in
20 the metropolitan region. In Cook County the tax rate shall be
21 1.25% of the gross receipts from sales of food for human
22 consumption that is to be consumed off the premises where it is
23 sold (other than alcoholic beverages, soft drinks and food that
24 has been prepared for immediate consumption) and prescription
25 and nonprescription medicines, drugs, medical appliances and
26 insulin, urine testing materials, syringes and needles used by

1 diabetics, and 1% of the gross receipts from other taxable
2 sales made in the course of that business. In DuPage, Kane,
3 Lake, McHenry, and Will Counties, the tax rate shall be 0.75%
4 of the gross receipts from all taxable sales made in the course
5 of that business, except as otherwise provided in subsection
6 (r). The tax imposed under this Section and all civil penalties
7 that may be assessed as an incident thereof shall be collected
8 and enforced by the State Department of Revenue. The Department
9 shall have full power to administer and enforce this Section;
10 to collect all taxes and penalties so collected in the manner
11 hereinafter provided; and to determine all rights to credit
12 memoranda arising on account of the erroneous payment of tax or
13 penalty hereunder. In the administration of, and compliance
14 with this Section, the Department and persons who are subject
15 to this Section shall have the same rights, remedies,
16 privileges, immunities, powers and duties, and be subject to
17 the same conditions, restrictions, limitations, penalties,
18 exclusions, exemptions and definitions of terms, and employ the
19 same modes of procedure, as are prescribed in Sections 1, 1a,
20 1a-1, 1c, 1d, 1e, 1f, 1i, 1j, 2 through 2-65 (in respect to all
21 provisions therein other than the State rate of tax), 2c, 3
22 (except as to the disposition of taxes and penalties
23 collected), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k,
24 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12 and 13 of the Retailers'
25 Occupation Tax Act and Section 3-7 of the Uniform Penalty and
26 Interest Act, as fully as if those provisions were set forth

1 herein.

2 Persons subject to any tax imposed under the authority
3 granted in this Section may reimburse themselves for their
4 seller's tax liability hereunder by separately stating the tax
5 as an additional charge, which charge may be stated in
6 combination in a single amount with State taxes that sellers
7 are required to collect under the Use Tax Act, under any
8 bracket schedules the Department may prescribe.

9 Whenever the Department determines that a refund should be
10 made under this Section to a claimant instead of issuing a
11 credit memorandum, the Department shall notify the State
12 Comptroller, who shall cause the warrant to be drawn for the
13 amount specified, and to the person named, in the notification
14 from the Department. The refund shall be paid by the State
15 Treasurer out of the Regional Transportation Authority tax fund
16 established under paragraph (n) of this Section.

17 If a tax is imposed under this subsection (e), a tax shall
18 also be imposed under subsections (f) and (g) of this Section.

19 For the purpose of determining whether a tax authorized
20 under this Section is applicable, a retail sale by a producer
21 of coal or other mineral mined in Illinois, is a sale at retail
22 at the place where the coal or other mineral mined in Illinois
23 is extracted from the earth. This paragraph does not apply to
24 coal or other mineral when it is delivered or shipped by the
25 seller to the purchaser at a point outside Illinois so that the
26 sale is exempt under the Federal Constitution as a sale in

1 interstate or foreign commerce.

2 No tax shall be imposed or collected under this subsection
3 on the sale of a motor vehicle in this State to a resident of
4 another state if that motor vehicle will not be titled in this
5 State.

6 Nothing in this Section shall be construed to authorize the
7 Regional Transportation Authority to impose a tax upon the
8 privilege of engaging in any business that under the
9 Constitution of the United States may not be made the subject
10 of taxation by this State.

11 (f) If a tax has been imposed under paragraph (e), a
12 Regional Transportation Authority Service Occupation Tax shall
13 also be imposed upon all persons engaged, in the metropolitan
14 region in the business of making sales of service, who as an
15 incident to making the sales of service, transfer tangible
16 personal property within the metropolitan region, either in the
17 form of tangible personal property or in the form of real
18 estate as an incident to a sale of service. In Cook County, the
19 tax rate shall be: (1) 1.25% of the serviceman's cost price of
20 food prepared for immediate consumption and transferred
21 incident to a sale of service subject to the service occupation
22 tax by an entity licensed under the Hospital Licensing Act or
23 the Nursing Home Care Act that is located in the metropolitan
24 region; (2) 1.25% of the selling price of food for human
25 consumption that is to be consumed off the premises where it is
26 sold (other than alcoholic beverages, soft drinks and food that

1 has been prepared for immediate consumption) and prescription
2 and nonprescription medicines, drugs, medical appliances and
3 insulin, urine testing materials, syringes and needles used by
4 diabetics; and (3) 1% of the selling price from other taxable
5 sales of tangible personal property transferred. In DuPage,
6 Kane, Lake, McHenry and Will Counties the rate shall be 0.75%
7 of the selling price of all tangible personal property
8 transferred, except as otherwise provided in subsection (r).

9 The tax imposed under this paragraph and all civil
10 penalties that may be assessed as an incident thereof shall be
11 collected and enforced by the State Department of Revenue. The
12 Department shall have full power to administer and enforce this
13 paragraph; to collect all taxes and penalties due hereunder; to
14 dispose of taxes and penalties collected in the manner
15 hereinafter provided; and to determine all rights to credit
16 memoranda arising on account of the erroneous payment of tax or
17 penalty hereunder. In the administration of and compliance with
18 this paragraph, the Department and persons who are subject to
19 this paragraph shall have the same rights, remedies,
20 privileges, immunities, powers and duties, and be subject to
21 the same conditions, restrictions, limitations, penalties,
22 exclusions, exemptions and definitions of terms, and employ the
23 same modes of procedure, as are prescribed in Sections 1a-1, 2,
24 2a, 3 through 3-50 (in respect to all provisions therein other
25 than the State rate of tax), 4 (except that the reference to
26 the State shall be to the Authority), 5, 7, 8 (except that the

1 jurisdiction to which the tax shall be a debt to the extent
2 indicated in that Section 8 shall be the Authority), 9 (except
3 as to the disposition of taxes and penalties collected, and
4 except that the returned merchandise credit for this tax may
5 not be taken against any State tax), 10, 11, 12 (except the
6 reference therein to Section 2b of the Retailers' Occupation
7 Tax Act), 13 (except that any reference to the State shall mean
8 the Authority), the first paragraph of Section 15, 16, 17, 18,
9 19 and 20 of the Service Occupation Tax Act and Section 3-7 of
10 the Uniform Penalty and Interest Act, as fully as if those
11 provisions were set forth herein.

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

19 Whenever the Department determines that a refund should be
20 made under this paragraph 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 Regional Transportation Authority tax fund
26 established under paragraph (n) of this Section.

1 Nothing in this paragraph shall be construed to authorize
2 the Authority to impose a tax upon the privilege of engaging in
3 any business that under the Constitution of the United States
4 may not be made the subject of taxation by the State.

5 (g) If a tax has been imposed under paragraph (e), a tax
6 shall also be imposed upon the privilege of using in the
7 metropolitan region, any item of tangible personal property
8 that is purchased outside the metropolitan region at retail
9 from a retailer, and that is titled or registered with an
10 agency of this State's government. In Cook County the tax rate
11 shall be 1% of the selling price of the tangible personal
12 property, as "selling price" is defined in the Use Tax Act.
13 Except as otherwise provided in subsection (r), in ~~In~~ DuPage,
14 Kane, Lake, McHenry and Will counties the tax rate shall be
15 0.75% of the selling price of the tangible personal property,
16 as "selling price" is defined in the Use Tax Act. The tax shall
17 be collected from persons whose Illinois address for titling or
18 registration purposes is given as being in the metropolitan
19 region. The tax shall be collected by the Department of Revenue
20 for the Regional Transportation Authority. The tax must be paid
21 to the State, or an exemption determination must be obtained
22 from the Department of Revenue, before the title or certificate
23 of registration for the property may be issued. The tax or
24 proof of exemption may be transmitted to the Department by way
25 of the State agency with which, or the State officer with whom,
26 the tangible personal property must be titled or registered if

1 the Department and the State agency or State officer determine
2 that this procedure will expedite the processing of
3 applications for title or registration.

4 The Department shall have full power to administer and
5 enforce this paragraph; to collect all taxes, penalties and
6 interest due hereunder; to dispose of taxes, penalties and
7 interest collected in the manner hereinafter provided; and to
8 determine all rights to credit memoranda or refunds arising on
9 account of the erroneous payment of tax, penalty or interest
10 hereunder. In the administration of and compliance with this
11 paragraph, the Department and persons who are subject to this
12 paragraph shall have the same rights, remedies, privileges,
13 immunities, powers and duties, and be subject to the same
14 conditions, restrictions, limitations, penalties, exclusions,
15 exemptions and definitions of terms and employ the same modes
16 of procedure, as are prescribed in Sections 2 (except the
17 definition of "retailer maintaining a place of business in this
18 State"), 3 through 3-80 (except provisions pertaining to the
19 State rate of tax, and except provisions concerning collection
20 or refunding of the tax by retailers), 4, 11, 12, 12a, 14, 15,
21 19 (except the portions pertaining to claims by retailers and
22 except the last paragraph concerning refunds), 20, 21 and 22 of
23 the Use Tax Act, and are not inconsistent with this paragraph,
24 as fully as if those provisions were set forth herein.

25 Whenever the Department determines that a refund should be
26 made under this paragraph 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 Regional Transportation Authority tax fund
6 established under paragraph (n) of this Section.

7 (h) The Authority may impose a replacement vehicle tax of
8 \$50 on any passenger car as defined in Section 1-157 of the
9 Illinois Vehicle Code purchased within the metropolitan region
10 by or on behalf of an insurance company to replace a passenger
11 car of an insured person in settlement of a total loss claim.
12 The tax imposed may not become effective before the first day
13 of the month following the passage of the ordinance imposing
14 the tax and receipt of a certified copy of the ordinance by the
15 Department of Revenue. The Department of Revenue shall collect
16 the tax for the Authority in accordance with Sections 3-2002
17 and 3-2003 of the Illinois Vehicle Code.

18 The Department shall immediately pay over to the State
19 Treasurer, ex officio, as trustee, all taxes collected
20 hereunder. On or before the 25th day of each calendar month,
21 the Department shall prepare and certify to the Comptroller the
22 disbursement of stated sums of money to the Authority. The
23 amount to be paid to the Authority shall be the amount
24 collected hereunder during the second preceding calendar month
25 by the Department, less any amount determined by the Department
26 to be necessary for the payment of refunds. Within 10 days

1 after receipt by the Comptroller of the disbursement
2 certification to the Authority provided for in this Section to
3 be given to the Comptroller by the Department, the Comptroller
4 shall cause the orders to be drawn for that amount in
5 accordance with the directions contained in the certification.

6 (i) The Board may not impose any other taxes except as it
7 may from time to time be authorized by law to impose.

8 (j) A certificate of registration issued by the State
9 Department of Revenue to a retailer under the Retailers'
10 Occupation Tax Act or under the Service Occupation Tax Act
11 shall permit the registrant to engage in a business that is
12 taxed under the tax imposed under paragraphs (b), (e), (f) or
13 (g) of this Section and no additional registration shall be
14 required under the tax. A certificate issued under the Use Tax
15 Act or the Service Use Tax Act shall be applicable with regard
16 to any tax imposed under paragraph (c) of this Section.

17 (k) The provisions of any tax imposed under paragraph (c)
18 of this Section shall conform as closely as may be practicable
19 to the provisions of the Use Tax Act, including without
20 limitation conformity as to penalties with respect to the tax
21 imposed and as to the powers of the State Department of Revenue
22 to promulgate and enforce rules and regulations relating to the
23 administration and enforcement of the provisions of the tax
24 imposed. The taxes shall be imposed only on use within the
25 metropolitan region and at rates as provided in the paragraph.

26 (l) The Board in imposing any tax as provided in paragraphs

1 (b) and (c) of this Section, shall, after seeking the advice of
2 the State Department of Revenue, provide means for retailers,
3 users or purchasers of motor fuel for purposes other than those
4 with regard to which the taxes may be imposed as provided in
5 those paragraphs to receive refunds of taxes improperly paid,
6 which provisions may be at variance with the refund provisions
7 as applicable under the Municipal Retailers Occupation Tax Act.
8 The State Department of Revenue may provide for certificates of
9 registration for users or purchasers of motor fuel for purposes
10 other than those with regard to which taxes may be imposed as
11 provided in paragraphs (b) and (c) of this Section to
12 facilitate the reporting and nontaxability of the exempt sales
13 or uses.

14 (m) Any ordinance imposing or discontinuing any tax under
15 this Section shall be adopted and a certified copy thereof
16 filed with the Department on or before June 1, whereupon the
17 Department of Revenue shall proceed to administer and enforce
18 this Section on behalf of the Regional Transportation Authority
19 as of September 1 next following such adoption and filing.
20 Beginning January 1, 1992, an ordinance or resolution imposing
21 or discontinuing the tax hereunder shall be adopted and a
22 certified copy thereof filed with the Department on or before
23 the first day of July, whereupon the Department shall proceed
24 to administer and enforce this Section as of the first day of
25 October next following such adoption and filing. Beginning
26 January 1, 1993, an ordinance or resolution imposing,

1 increasing, decreasing, or discontinuing the tax hereunder
2 shall be adopted and a certified copy thereof filed with the
3 Department, whereupon the Department shall proceed to
4 administer and enforce this Section as of the first day of the
5 first month to occur not less than 60 days following such
6 adoption and filing, except that the rate of tax in DuPage,
7 Kane, Lake, McHenry, and Will counties shall be subject to the
8 provisions of subsection (r). Any ordinance or resolution of
9 the Authority imposing a tax under this Section and in effect
10 on August 1, 2007 shall remain in full force and effect and
11 shall be administered by the Department of Revenue under the
12 terms and conditions and rates of tax established by such
13 ordinance or resolution until the Department begins
14 administering and enforcing an increased tax under this Section
15 as authorized by this amendatory Act of the 95th General
16 Assembly. The tax rates authorized by this amendatory Act of
17 the 95th General Assembly are effective only if imposed by
18 ordinance of the Authority, subject to the provisions of
19 subsection (r).

20 (n) The State Department of Revenue shall, upon collecting
21 any taxes as provided in this Section, pay the taxes over to
22 the State Treasurer as trustee for the Authority. The taxes
23 shall be held in a trust fund outside the State Treasury. On or
24 before the 25th day of each calendar month, the State
25 Department of Revenue shall prepare and certify to the
26 Comptroller of the State of Illinois and to the Authority (i)

1 the amount of taxes collected in each County other than Cook
2 County in the metropolitan region, (ii) the amount of taxes
3 collected within the City of Chicago, and (iii) the amount
4 collected in that portion of Cook County outside of Chicago,
5 each amount less the amount necessary for the payment of
6 refunds to taxpayers located in those areas described in items
7 (i), (ii), and (iii). Within 10 days after receipt by the
8 Comptroller of the certification of the amounts, the
9 Comptroller shall cause an order to be drawn for the payment of
10 two-thirds of the amounts certified in item (i) of this
11 subsection and collected in counties consenting by ordinance or
12 resolution under subsection (r), or 100% of those amounts
13 collected in counties not so consenting, to the Authority and
14 one-third of the amounts certified in item (i) of this
15 subsection and collected in counties consenting by ordinance or
16 resolution under subsection (r), or none of those amounts
17 collected in counties not so consenting, to the respective
18 counties other than Cook County and the amount certified in
19 items (ii) and (iii) of this subsection to the Authority.

20 In addition to the disbursement required by the preceding
21 paragraph, an allocation shall be made in July 1991 and each
22 year thereafter to the Regional Transportation Authority. The
23 allocation shall be made in an amount equal to the average
24 monthly distribution during the preceding calendar year
25 (excluding the 2 months of lowest receipts) and the allocation
26 shall include the amount of average monthly distribution from

1 the Regional Transportation Authority Occupation and Use Tax
2 Replacement Fund. The distribution made in July 1992 and each
3 year thereafter under this paragraph and the preceding
4 paragraph shall be reduced by the amount allocated and
5 disbursed under this paragraph in the preceding calendar year.
6 The Department of Revenue shall prepare and certify to the
7 Comptroller for disbursement the allocations made in
8 accordance with this paragraph.

9 (o) Failure to adopt a budget ordinance or otherwise to
10 comply with Section 4.01 of this Act or to adopt a Five-year
11 Capital Program or otherwise to comply with paragraph (b) of
12 Section 2.01 of this Act shall not affect the validity of any
13 tax imposed by the Authority otherwise in conformity with law.

14 (p) At no time shall a public transportation tax or motor
15 vehicle parking tax authorized under paragraphs (b), (c) and
16 (d) of this Section be in effect at the same time as any
17 retailers' occupation, use or service occupation tax
18 authorized under paragraphs (e), (f) and (g) of this Section is
19 in effect.

20 Any taxes imposed under the authority provided in
21 paragraphs (b), (c) and (d) shall remain in effect only until
22 the time as any tax authorized by paragraphs (e), (f) or (g) of
23 this Section are imposed and becomes effective. Once any tax
24 authorized by paragraphs (e), (f) or (g) is imposed the Board
25 may not reimpose taxes as authorized in paragraphs (b), (c) and
26 (d) of the Section unless any tax authorized by paragraphs (e),

1 (f) or (g) of this Section becomes ineffective by means other
2 than an ordinance of the Board.

3 (q) Any existing rights, remedies and obligations
4 (including enforcement by the Regional Transportation
5 Authority) arising under any tax imposed under paragraphs (b),
6 (c) or (d) of this Section shall not be affected by the
7 imposition of a tax under paragraphs (e), (f) or (g) of this
8 Section.

9 (r) If the Authority imposes taxes at the rate of 0.75% in
10 the counties of DuPage, Kane, Lake, McHenry, and Will under
11 subsections (e), (f), and (g), then the tax shall be imposed at
12 that rate in each respective county only if the county board of
13 the county consents to the imposition of taxes at that rate by
14 ordinance or resolution and certified copies of the ordinance
15 or resolution are filed with the Department of Revenue and the
16 Authority within 30 days after the Authority files a certified
17 copy of its ordinance or resolution with the Department of
18 Revenue as provided in subsection (m), or within 30 days after
19 the effective date of this amendatory Act of the 95th General
20 Assembly, whichever is later. In any such county that does not
21 so consent and file, the taxes shall be imposed at the rate of
22 0.50% instead of 0.75% in that county. If the taxes are imposed
23 at the rate of 0.75% on or before the effective date of this
24 amendatory Act of the 95th General Assembly, and the county
25 board does not consent and file as provided in this subsection,
26 then the tax rate shall be reduced to 0.50% in that county. The

1 reduced rate shall take effect on the first day of the first
2 month to occur not less than 60 days after the last day the
3 county would have been eligible to consent.

4 (Source: P.A. 95-708, eff. 1-18-08.)

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.