

SB0113



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

SB0113

Introduced 1/31/2007, by Sen. Dave Syverson

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.1

from Ch. 24, par. 8-11-1.1

Amends the Illinois Municipal Code concerning the imposition of use and occupation taxes by non-home rule municipalities. Sets forth dates for the filing, administration, and enforcement of ordinances or resolutions that impose or discontinue a tax or change the tax rate. Effective immediately.

LRB095 03951 BDD 23984 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 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 of
8 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, impose
12 by ordinance or resolution the tax authorized in Sections
13 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 electors
16 of the municipality the question of whether the municipality
17 shall impose such tax. Such question shall be certified by the
18 municipal clerk to the election authority in accordance with
19 Section 28-5 of the Election Code and shall be in a form in
20 accordance with Section 16-7 of the Election Code.

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

1 An ordinance or resolution imposing the tax of not more
2 than 1% hereunder or discontinuing the same shall be adopted
3 and a certified copy thereof, together with a certification
4 that the ordinance or resolution received referendum approval
5 in the case of the imposition of such tax, filed with the
6 Department of Revenue, on or before the first day of June,
7 whereupon the Department shall proceed to administer and
8 enforce the additional tax or to discontinue the tax, as the
9 case may be, as of the first day of September next following
10 such adoption and filing. Beginning January 1, 1992, an
11 ordinance or resolution imposing or discontinuing the tax
12 hereunder shall be adopted and a certified copy thereof filed
13 with the Department on or before the first day of July,
14 whereupon the Department shall proceed to administer and
15 enforce this Section as of the first day of October next
16 following such adoption and filing. Beginning January 1, 1993,
17 an ordinance or resolution imposing or discontinuing the tax
18 hereunder shall be adopted and a certified copy thereof filed
19 with the Department on or before the first day of October,
20 whereupon the Department shall proceed to administer and
21 enforce this Section as of the first day of January next
22 following such adoption and filing. Beginning October 1, 2002,
23 an ordinance or resolution imposing or discontinuing the tax
24 under this Section or effecting a change in the rate of tax
25 must either (i) be adopted and a certified copy of the
26 ordinance or resolution filed with the Department on or before

1 the first day of April, whereupon the Department shall proceed
2 to administer and enforce this Section as of the first day of
3 July next following the adoption and filing; or (ii) be adopted
4 and a certified copy of the ordinance or resolution filed with
5 the Department on or before the first day of October, whereupon
6 the Department shall proceed to administer and enforce this
7 Section as of the first day of January next following the
8 adoption and filing. Beginning January 1, 2008, an ordinance or
9 resolution under this Section imposing or discontinuing a tax
10 or changing the tax rate must either: (i) be adopted and a
11 certified copy of the ordinance or resolution filed with the
12 Department on or before the first day of May, whereupon the
13 Department shall proceed to administer and enforce this Section
14 as of the first day of July next following the adoption and
15 filing; or (ii) be adopted and a certified copy of the
16 ordinance or resolution filed with the Department on or before
17 the first day of October, whereupon the Department shall
18 proceed to administer and enforce this Section as of the first
19 day of January next following the adoption and filing. A
20 non-home rule municipality may file a certified copy of an
21 ordinance or resolution, with a certification that the
22 ordinance or resolution received referendum approval in the
23 case of the imposition of the tax, with the Department of
24 Revenue, as required under this Section, only after October 2,
25 2000.

26 The tax authorized by this Section may not be more than 1%

1 and may be imposed only in 1/4% increments.

2 (Source: P.A. 94-679, eff. 1-1-06.)

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.