

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 Sections 5-1005 and 5-1006.5 as follows:

6 (55 ILCS 5/5-1005) (from Ch. 34, par. 5-1005)

7 Sec. 5-1005. Powers. Each county shall have power:

8 1. To purchase and hold the real and personal estate
9 necessary for the uses of the county, and to purchase and
10 hold, for the benefit of the county, real estate sold by
11 virtue of judicial proceedings in which the county is
12 plaintiff.

13 2. To sell and convey or lease any real or personal
14 estate owned by the county.

15 3. To make all contracts and do all other acts in
16 relation to the property and concerns of the county
17 necessary to the exercise of its corporate powers.

18 4. To take all necessary measures and institute
19 proceedings to enforce all laws for the prevention of
20 cruelty to animals.

21 5. To purchase and hold or lease real estate upon which
22 may be erected and maintained buildings to be utilized for
23 purposes of agricultural experiments and to purchase, hold

1 and use personal property for the care and maintenance of
2 such real estate in connection with such experimental
3 purposes.

4 6. To cause to be erected, or otherwise provided,
5 suitable buildings for, and maintain a county hospital and
6 necessary branch hospitals and/or a county sheltered care
7 home or county nursing home for the care of such sick,
8 chronically ill or infirm persons as may by law be proper
9 charges upon the county, or upon other governmental units,
10 and to provide for the management of the same. The county
11 board may establish rates to be paid by persons seeking
12 care and treatment in such hospital or home in accordance
13 with their financial ability to meet such charges, either
14 personally or through a hospital plan or hospital
15 insurance, and the rates to be paid by governmental units,
16 including the State, for the care of sick, chronically ill
17 or infirm persons admitted therein upon the request of such
18 governmental units. Any hospital maintained by a county
19 under this Section is authorized to provide any service and
20 enter into any contract or other arrangement not prohibited
21 for a hospital that is licensed under the Hospital
22 Licensing Act, incorporated under the General
23 Not-For-Profit Corporation Act, and exempt from taxation
24 under paragraph (3) of subsection (c) of Section 501 of the
25 Internal Revenue Code.

26 7. To contribute such sums of money toward erecting,

1 building, maintaining, and supporting any non-sectarian
2 public hospital located within its limits as the county
3 board of the county shall deem proper.

4 8. To purchase and hold real estate for the
5 preservation of forests, prairies and other natural areas
6 and to maintain and regulate the use thereof.

7 9. To purchase and hold real estate for the purpose of
8 preserving historical spots in the county, to restore,
9 maintain and regulate the use thereof and to donate any
10 historical spot to the State.

11 10. To appropriate funds from the county treasury to be
12 used in any manner to be determined by the board for the
13 suppression, eradication and control of tuberculosis among
14 domestic cattle in such county.

15 11. To take all necessary measures to prevent forest
16 fires and encourage the maintenance and planting of trees
17 and the preservation of forests.

18 12. To authorize the closing on Saturday mornings of
19 all offices of all county officers at the county seat of
20 each county, and to otherwise regulate and fix the days and
21 the hours of opening and closing of such offices, except
22 when the days and the hours of opening and closing of the
23 office of any county officer are otherwise fixed by law;
24 but the power herein conferred shall not apply to the
25 office of State's Attorney and the offices of judges and
26 clerks of courts and, in counties of 500,000 or more

1 population, the offices of county clerk.

2 13. To provide for the conservation, preservation and
3 propagation of insectivorous birds through the expenditure
4 of funds provided for such purpose.

5 14. To appropriate funds from the county treasury and
6 expend the same for care and treatment of tuberculosis
7 residents.

8 15. In counties having less than 1,000,000
9 inhabitants, to take all necessary or proper steps for the
10 extermination of mosquitoes, flies or other insects within
11 the county.

12 16. To install an adequate system of accounts and
13 financial records in the offices and divisions of the
14 county, suitable to the needs of the office and in
15 accordance with generally accepted principles of
16 accounting for governmental bodies, which system may
17 include such reports as the county board may determine.

18 17. To purchase and hold real estate for the
19 construction and maintenance of motor vehicle parking
20 facilities for persons using county buildings, but the
21 purchase and use of such real estate shall not be for
22 revenue producing purposes.

23 18. To acquire and hold title to real property located
24 within the county, or partly within and partly outside the
25 county by dedication, purchase, gift, legacy or lease, for
26 park and recreational purposes and to charge reasonable

1 fees for the use of or admission to any such park or
2 recreational area and to provide police protection for such
3 park or recreational area. Personnel employed to provide
4 such police protection shall be conservators of the peace
5 within such park or recreational area and shall have power
6 to make arrests on view of the offense or upon warrants for
7 violation of any of the ordinances governing such park or
8 recreational area or for any breach of the peace in the
9 same manner as the police in municipalities organized and
10 existing under the general laws of the State. All such real
11 property outside the county shall be contiguous to the
12 county and within the boundaries of the State of Illinois.

13 19. To appropriate funds from the county treasury to be
14 used to provide supportive social services designed to
15 prevent the unnecessary institutionalization of elderly
16 residents, or, for operation of, and equipment for, senior
17 citizen centers providing social services to elderly
18 residents.

19 20. To appropriate funds from the county treasury and
20 loan such funds to a county water commission created under
21 the "Water Commission Act", approved June 30, 1984, as now
22 or hereafter amended, in such amounts and upon such terms
23 as the county may determine or the county and the
24 commission may agree. The county shall not under any
25 circumstances be obligated to make such loans. The county
26 shall not be required to charge interest on any such loans.

1 21. To appropriate and expend funds from the county
2 treasury for economic development purposes, including the
3 making of grants to any other governmental entity or
4 commercial enterprise deemed necessary or desirable for
5 the promotion of economic development in the county.

6 22. To lease space on a telecommunications tower to a
7 public or private entity.

8 23. In counties having a population of 100,000 or less
9 and a public building commission organized by the county
10 seat of the county, to cause to be erected or otherwise
11 provided, and to maintain or cause to be maintained,
12 suitable facilities to house students pursuing a
13 post-secondary education at an academic institution
14 located within the county. The county may provide for the
15 management of the facilities.

16 All contracts for the purchase of coal under this Section
17 shall be subject to the provisions of "An Act concerning the
18 use of Illinois mined coal in certain plants and institutions",
19 filed July 13, 1937, as amended.

20 (Source: P.A. 95-197, eff. 8-16-07; 95-813, eff. 1-1-09.)

21 (55 ILCS 5/5-1006.5)

22 Sec. 5-1006.5. Special County Retailers' Occupation Tax
23 For Public Safety, Public Facilities, or Transportation.

24 (a) The county board of any county may impose a tax upon
25 all persons engaged in the business of selling tangible

1 personal property, other than personal property titled or
2 registered with an agency of this State's government, at retail
3 in the county on the gross receipts from the sales made in the
4 course of business to provide revenue to be used exclusively
5 for public safety, public facility, or transportation purposes
6 in that county, if a proposition for the tax has been submitted
7 to the electors of that county and approved by a majority of
8 those voting on the question. If imposed, this tax shall be
9 imposed only in one-quarter percent increments. By resolution,
10 the county board may order the proposition to be submitted at
11 any election. If the tax is imposed for transportation purposes
12 for expenditures for public highways or as authorized under the
13 Illinois Highway Code, the county board must publish notice of
14 the existence of its long-range highway transportation plan as
15 required or described in Section 5-301 of the Illinois Highway
16 Code and must make the plan publicly available prior to
17 approval of the ordinance or resolution imposing the tax. If
18 the tax is imposed for transportation purposes for expenditures
19 for passenger rail transportation, the county board must
20 publish notice of the existence of its long-range passenger
21 rail transportation plan and must make the plan publicly
22 available prior to approval of the ordinance or resolution
23 imposing the tax.

24 If a tax is imposed for public facilities purposes, then
25 the name of the project may be included in the proposition at
26 the discretion of the county board as determined in the

1 enabling resolution. For example, the "XXX Nursing Home" or the
2 "YYY Museum".

3 The county clerk shall certify the question to the proper
4 election authority, who shall submit the proposition at an
5 election in accordance with the general election law.

6 (1) The proposition for public safety purposes shall be
7 in substantially the following form:

8 "To pay for public safety purposes, shall (name of
9 county) be authorized to impose an increase on its share of
10 local sales taxes by (insert rate)?"

11 As additional information on the ballot below the
12 question shall appear the following:

13 "This would mean that a consumer would pay an
14 additional (insert amount) in sales tax for every \$100 of
15 tangible personal property bought at retail."

16 The county board may also opt to establish a sunset
17 provision at which time the additional sales tax would
18 cease being collected, if not terminated earlier by a vote
19 of the county board. If the county board votes to include a
20 sunset provision, the proposition for public safety
21 purposes shall be in substantially the following form:

22 "To pay for public safety purposes, shall (name of
23 county) be authorized to impose an increase on its share of
24 local sales taxes by (insert rate) for a period not to
25 exceed (insert number of years)?"

26 As additional information on the ballot below the

1 question shall appear the following:

2 "This would mean that a consumer would pay an
3 additional (insert amount) in sales tax for every \$100 of
4 tangible personal property bought at retail. If imposed,
5 the additional tax would cease being collected at the end
6 of (insert number of years), if not terminated earlier by a
7 vote of the county board."

8 For the purposes of the paragraph, "public safety
9 purposes" means crime prevention, detention, fire
10 fighting, police, medical, ambulance, or other emergency
11 services.

12 Votes shall be recorded as "Yes" or "No".

13 (2) The proposition for transportation purposes shall
14 be in substantially the following form:

15 "To pay for improvements to roads and other
16 transportation purposes, shall (name of county) be
17 authorized to impose an increase on its share of local
18 sales taxes by (insert rate)?"

19 As additional information on the ballot below the
20 question shall appear the following:

21 "This would mean that a consumer would pay an
22 additional (insert amount) in sales tax for every \$100 of
23 tangible personal property bought at retail."

24 The county board may also opt to establish a sunset
25 provision at which time the additional sales tax would
26 cease being collected, if not terminated earlier by a vote

1 of the county board. If the county board votes to include a
2 sunset provision, the proposition for transportation
3 purposes shall be in substantially the following form:

4 "To pay for road improvements and other transportation
5 purposes, shall (name of county) be authorized to impose an
6 increase on its share of local sales taxes by (insert rate)
7 for a period not to exceed (insert number of years)?"

8 As additional information on the ballot below the
9 question shall appear the following:

10 "This would mean that a consumer would pay an
11 additional (insert amount) in sales tax for every \$100 of
12 tangible personal property bought at retail. If imposed,
13 the additional tax would cease being collected at the end
14 of (insert number of years), if not terminated earlier by a
15 vote of the county board."

16 For the purposes of this paragraph, transportation
17 purposes means construction, maintenance, operation, and
18 improvement of public highways, any other purpose for which
19 a county may expend funds under the Illinois Highway Code,
20 and passenger rail transportation.

21 The votes shall be recorded as "Yes" or "No".

22 (3) The proposition for public facilities ~~facility~~
23 purposes shall be in substantially the following form:

24 "To pay for public facilities ~~facility~~ purposes, shall
25 (name of county) be authorized to impose an increase on its
26 share of local sales taxes by (insert rate)?"

1 As additional information on the ballot below the
2 question shall appear the following:

3 "This would mean that a consumer would pay an
4 additional (insert amount) in sales tax for every \$100 of
5 tangible personal property bought at retail."

6 The county board may also opt to establish a sunset
7 provision at which time the additional sales tax would
8 cease being collected, if not terminated earlier by a vote
9 of the county board. If the county board votes to include a
10 sunset provision, the proposition for public facilities
11 ~~facility~~ purposes shall be in substantially the following
12 form:

13 "To pay for public facilities ~~facility~~ purposes, shall
14 (name of county) be authorized to impose an increase on its
15 share of local sales taxes by (insert rate) for a period
16 not to exceed (insert number of years)?"

17 As additional information on the ballot below the
18 question shall appear the following:

19 "This would mean that a consumer would pay an
20 additional (insert amount) in sales tax for every \$100 of
21 tangible personal property bought at retail. If imposed,
22 the additional tax would cease being collected at the end
23 of (insert number of years), if not terminated earlier by a
24 vote of the county board."

25 For purposes of this Section, "public facilities
26 purposes" means the acquisition, development,

1 construction, reconstruction, rehabilitation, improvement,
2 financing, architectural planning, and installation of
3 capital facilities consisting of buildings, structures,
4 and durable equipment and for the acquisition and
5 improvement of real property and interest in real property
6 required, or expected to be required, in connection with
7 the public facilities, for use by the county for the
8 furnishing of governmental services to its citizens,
9 including but not limited to museums and nursing homes.

10 The votes shall be recorded as "Yes" or "No".

11 If a majority of the electors voting on the proposition
12 vote in favor of it, the county may impose the tax. A county
13 may not submit more than one proposition authorized by this
14 Section to the electors at any one time.

15 This additional tax may not be imposed on the sales of food
16 for human consumption that is to be consumed off the premises
17 where it is sold (other than alcoholic beverages, soft drinks,
18 and food which has been prepared for immediate consumption) and
19 prescription and non-prescription medicines, drugs, medical
20 appliances and insulin, urine testing materials, syringes, and
21 needles used by diabetics. The tax imposed by a county under
22 this Section and all civil penalties that may be assessed as an
23 incident of the tax shall be collected and enforced by the
24 Illinois Department of Revenue and deposited into a special
25 fund created for that purpose. The certificate of registration
26 that is issued by the Department to a retailer under the

1 Retailers' Occupation Tax Act shall permit the retailer to
2 engage in a business that is taxable without registering
3 separately with the Department under an ordinance or resolution
4 under this Section. The Department has full power to administer
5 and enforce this Section, to collect all taxes and penalties
6 due under this Section, to dispose of taxes and penalties so
7 collected in the manner provided in this Section, and to
8 determine all rights to credit memoranda arising on account of
9 the erroneous payment of a tax or penalty under this Section.
10 In the administration of and compliance with this Section, the
11 Department and persons who are subject to this Section shall
12 (i) have the same rights, remedies, privileges, immunities,
13 powers, and duties, (ii) be subject to the same conditions,
14 restrictions, limitations, penalties, and definitions of
15 terms, and (iii) employ the same modes of procedure as are
16 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
17 1n, 2 through 2-70 (in respect to all provisions contained in
18 those Sections other than the State rate of tax), 2a, 2b, 2c, 3
19 (except provisions relating to transaction returns and quarter
20 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,
21 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of
22 the Retailers' Occupation Tax Act and Section 3-7 of the
23 Uniform Penalty and Interest Act as if those provisions were
24 set forth in this Section.

25 Persons subject to any tax imposed under the authority
26 granted in this Section may reimburse themselves for their

1 sellers' tax liability by separately stating the tax as an
2 additional charge, which charge may be stated in combination,
3 in a single amount, with State tax which sellers are required
4 to collect under the Use Tax Act, pursuant to such bracketed
5 schedules as the Department may prescribe.

6 Whenever the Department determines that a refund should be
7 made under this Section to a claimant instead of issuing a
8 credit memorandum, the Department shall notify the State
9 Comptroller, who shall cause the order to be drawn for the
10 amount specified and to the person named in the notification
11 from the Department. The refund shall be paid by the State
12 Treasurer out of the County Public Safety or Transportation
13 Retailers' Occupation Tax Fund.

14 (b) If a tax has been imposed under subsection (a), a
15 service occupation tax shall also be imposed at the same rate
16 upon all persons engaged, in the county, in the business of
17 making sales of service, who, as an incident to making those
18 sales of service, transfer tangible personal property within
19 the county as an incident to a sale of service. This tax may
20 not be imposed on sales of food for human consumption that is
21 to be consumed off the premises where it is sold (other than
22 alcoholic beverages, soft drinks, and food prepared for
23 immediate consumption) and prescription and non-prescription
24 medicines, drugs, medical appliances and insulin, urine
25 testing materials, syringes, and needles used by diabetics. The
26 tax imposed under this subsection and all civil penalties that

1 may be assessed as an incident thereof shall be collected and
2 enforced by the Department of Revenue. The Department has full
3 power to administer and enforce this subsection; to collect all
4 taxes and penalties due hereunder; to dispose of taxes and
5 penalties so collected in the manner hereinafter provided; and
6 to determine all rights to credit memoranda arising on account
7 of the erroneous payment of tax or penalty hereunder. In the
8 administration of, and compliance with this subsection, the
9 Department and persons who are subject to this paragraph shall
10 (i) have the same rights, remedies, privileges, immunities,
11 powers, and duties, (ii) be subject to the same conditions,
12 restrictions, limitations, penalties, exclusions, exemptions,
13 and definitions of terms, and (iii) employ the same modes of
14 procedure as are prescribed in Sections 2 (except that the
15 reference to State in the definition of supplier maintaining a
16 place of business in this State shall mean the county), 2a, 2b,
17 2c, 3 through 3-50 (in respect to all provisions therein other
18 than the State rate of tax), 4 (except that the reference to
19 the State shall be to the county), 5, 7, 8 (except that the
20 jurisdiction to which the tax shall be a debt to the extent
21 indicated in that Section 8 shall be the county), 9 (except as
22 to the disposition of taxes and penalties collected), 10, 11,
23 12 (except the reference therein to Section 2b of the
24 Retailers' Occupation Tax Act), 13 (except that any reference
25 to the State shall mean the county), Section 15, 16, 17, 18, 19
26 and 20 of the Service Occupation Tax Act and Section 3-7 of the

1 Uniform Penalty and Interest Act, as fully as if those
2 provisions were set forth herein.

3 Persons subject to any tax imposed under the authority
4 granted in this subsection may reimburse themselves for their
5 serviceman's tax liability by separately stating the tax as an
6 additional charge, which charge may be stated in combination,
7 in a single amount, with State tax that servicemen are
8 authorized to collect under the Service Use Tax Act, in
9 accordance with such bracket schedules as the Department may
10 prescribe.

11 Whenever the Department determines that a refund should be
12 made under this subsection to a claimant instead of issuing a
13 credit memorandum, the Department shall notify the State
14 Comptroller, who shall cause the warrant to be drawn for the
15 amount specified, and to the person named, in the notification
16 from the Department. The refund shall be paid by the State
17 Treasurer out of the County Public Safety or Transportation
18 Retailers' Occupation Fund.

19 Nothing in this subsection shall be construed to authorize
20 the county to impose a tax upon the privilege of engaging in
21 any business which under the Constitution of the United States
22 may not be made the subject of taxation by the State.

23 (c) The Department shall immediately pay over to the State
24 Treasurer, ex officio, as trustee, all taxes and penalties
25 collected under this Section to be deposited into the County
26 Public Safety or Transportation Retailers' Occupation Tax

1 Fund, which shall be an unappropriated trust fund held outside
2 of the State treasury. On or before the 25th day of each
3 calendar month, the Department shall prepare and certify to the
4 Comptroller the disbursement of stated sums of money to the
5 counties from which retailers have paid taxes or penalties to
6 the Department during the second preceding calendar month. The
7 amount to be paid to each county, and deposited by the county
8 into its special fund created for the purposes of this Section,
9 shall be the amount (not including credit memoranda) collected
10 under this Section during the second preceding calendar month
11 by the Department plus an amount the Department determines is
12 necessary to offset any amounts that were erroneously paid to a
13 different taxing body, and not including (i) an amount equal to
14 the amount of refunds made during the second preceding calendar
15 month by the Department on behalf of the county and (ii) any
16 amount that the Department determines is necessary to offset
17 any amounts that were payable to a different taxing body but
18 were erroneously paid to the county. Within 10 days after
19 receipt by the Comptroller of the disbursement certification to
20 the counties provided for in this Section to be given to the
21 Comptroller by the Department, the Comptroller shall cause the
22 orders to be drawn for the respective amounts in accordance
23 with directions contained in the certification.

24 In addition to the disbursement required by the preceding
25 paragraph, an allocation shall be made in March of each year to
26 each county that received more than \$500,000 in disbursements

1 under the preceding paragraph in the preceding calendar year.
2 The allocation shall be in an amount equal to the average
3 monthly distribution made to each such county under the
4 preceding paragraph during the preceding calendar year
5 (excluding the 2 months of highest receipts). The distribution
6 made in March of each year subsequent to the year in which an
7 allocation was made pursuant to this paragraph and the
8 preceding paragraph shall be reduced by the amount allocated
9 and disbursed under this paragraph in the preceding calendar
10 year. The Department shall prepare and certify to the
11 Comptroller for disbursement the allocations made in
12 accordance with this paragraph.

13 (d) For the purpose of determining the local governmental
14 unit whose tax is applicable, a retail sale by a producer of
15 coal or another mineral mined in Illinois is a sale at retail
16 at the place where the coal or other mineral mined in Illinois
17 is extracted from the earth. This paragraph does not apply to
18 coal or another mineral when it is delivered or shipped by the
19 seller to the purchaser at a point outside Illinois so that the
20 sale is exempt under the United States Constitution as a sale
21 in interstate or foreign commerce.

22 (e) Nothing in this Section shall be construed to authorize
23 a county to impose a tax upon the privilege of engaging in any
24 business that under the Constitution of the United States may
25 not be made the subject of taxation by this State.

26 (e-5) If a county imposes a tax under this Section, the

1 county board may, by ordinance, discontinue or lower the rate
2 of the tax. If the county board lowers the tax rate or
3 discontinues the tax, a referendum must be held in accordance
4 with subsection (a) of this Section in order to increase the
5 rate of the tax or to reimpose the discontinued tax.

6 (f) Beginning April 1, 1998, the results of any election
7 authorizing a proposition to impose a tax under this Section or
8 effecting a change in the rate of tax, or any ordinance
9 lowering the rate or discontinuing the tax, shall be certified
10 by the county clerk and filed with the Illinois Department of
11 Revenue either (i) on or before the first day of April,
12 whereupon the Department shall proceed to administer and
13 enforce the tax as of the first day of July next following the
14 filing; or (ii) on or before the first day of October,
15 whereupon the Department shall proceed to administer and
16 enforce the tax as of the first day of January next following
17 the filing.

18 (g) When certifying the amount of a monthly disbursement to
19 a county under this Section, the Department shall increase or
20 decrease the amounts by an amount necessary to offset any
21 miscalculation of previous disbursements. The offset amount
22 shall be the amount erroneously disbursed within the previous 6
23 months from the time a miscalculation is discovered.

24 (h) This Section may be cited as the "Special County
25 Occupation Tax For Public Safety, Public Facilities, or
26 Transportation Law".

1 (i) For purposes of this Section, "public safety" includes,
2 but is not limited to, crime prevention, detention, fire
3 fighting, police, medical, ambulance, or other emergency
4 services. For the purposes of this Section, "transportation"
5 includes, but is not limited to, the construction, maintenance,
6 operation, and improvement of public highways, any other
7 purpose for which a county may expend funds under the Illinois
8 Highway Code, and passenger rail transportation. For the
9 purposes of this Section, "public facilities purposes"
10 includes, but is not limited to, the acquisition, development,
11 construction, reconstruction, rehabilitation, improvement,
12 financing, architectural planning, and installation of capital
13 facilities consisting of buildings, structures, and durable
14 equipment and for the acquisition and improvement of real
15 property and interest in real property required, or expected to
16 be required, in connection with the public facilities, for use
17 by the county for the furnishing of governmental services to
18 its citizens, including but not limited to museums and nursing
19 homes.

20 (j) The Department may promulgate rules to implement this
21 amendatory Act of the 95th General Assembly only to the extent
22 necessary to apply the existing rules for the Special County
23 Retailers' Occupation Tax for Public Safety to this new purpose
24 for public facilities.

25 (Source: P.A. 94-781, eff. 5-19-06; 95-474, eff. 1-1-08;
26 95-1002, eff. 11-20-08.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.