

1 AN ACT concerning revenue.

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.

9 Notwithstanding any provision in this Section to the
10 contrary, if, in a non-home rule municipality with more than
11 150,000 but fewer than 200,000 inhabitants, as determined by
12 the last preceding federal decennial census, an ordinance or
13 resolution under this Section imposes or discontinues a tax or
14 changes the tax rate as of July 1, 2007, then that ordinance or
15 resolution, together with a certification that the ordinance or
16 resolution received referendum approval in the case of the
17 imposition of the tax, must be adopted and a certified copy of
18 that ordinance or resolution must be filed with the Department
19 on or before May 15, 2007, whereupon the Department shall
20 proceed to administer and enforce this Section as of July 1,
21 2007.

22 Notwithstanding any provision in this Section to the
23 contrary, if, in a non-home rule municipality with more than
24 6,500 but fewer than 7,000 inhabitants, as determined by the
25 last preceding federal decennial census, an ordinance or
26 resolution under this Section imposes or discontinues a tax or

1 changes the tax rate on or before May 20, 2009, then that
2 ordinance or resolution, together with a certification that the
3 ordinance or resolution received referendum approval in the
4 case of the imposition of the tax, must be adopted and a
5 certified copy of that ordinance or resolution must be filed
6 with the Department on or before May 20, 2009, whereupon the
7 Department shall proceed to administer and enforce this Section
8 as of July 1, 2009.

9 A non-home rule municipality may file a certified copy of
10 an ordinance or resolution, with a certification that the
11 ordinance or resolution received referendum approval in the
12 case of the imposition of the tax, with the Department of
13 Revenue, as required under this Section, only after October 2,
14 2000.

15 The tax authorized by this Section may not be more than 1%
16 and may be imposed only in 1/4% increments.

17 (Source: P.A. 94-679, eff. 1-1-06; 95-8, eff. 6-29-07.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.