

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 3. The Counties Code is amended by changing Section  
5 5-1006.5 as follows:

6 (55 ILCS 5/5-1006.5)

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

9 (a) The county board of any county may impose a tax upon  
10 all persons engaged in the business of selling tangible  
11 personal property, other than personal property titled or  
12 registered with an agency of this State's government, at retail  
13 in the county on the gross receipts from the sales made in the  
14 course of business to provide revenue to be used exclusively  
15 for public safety, public facility, or transportation purposes  
16 in that county, if a proposition for the tax has been submitted  
17 to the electors of that county and approved by a majority of  
18 those voting on the question. If imposed, this tax shall be  
19 imposed only in one-quarter percent increments. By resolution,  
20 the county board may order the proposition to be submitted at  
21 any election. If the tax is imposed for transportation purposes  
22 for expenditures for public highways or as authorized under the  
23 Illinois Highway Code, the county board must publish notice of

1 the existence of its long-range highway transportation plan as  
2 required or described in Section 5-301 of the Illinois Highway  
3 Code and must make the plan publicly available prior to  
4 approval of the ordinance or resolution imposing the tax. If  
5 the tax is imposed for transportation purposes for expenditures  
6 for passenger rail transportation, the county board must  
7 publish notice of the existence of its long-range passenger  
8 rail transportation plan and must make the plan publicly  
9 available prior to approval of the ordinance or resolution  
10 imposing the tax.

11 If a tax is imposed for public facilities purposes, then  
12 the name of the project may be included in the proposition at  
13 the discretion of the county board as determined in the  
14 enabling resolution. For example, the "XXX Nursing Home" or the  
15 "YYY Museum".

16 The county clerk shall certify the question to the proper  
17 election authority, who shall submit the proposition at an  
18 election in accordance with the general election law.

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

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

24 As additional information on the ballot below the  
25 question shall appear the following:

26 "This would mean that a consumer would pay an

1 additional (insert amount) in sales tax for every \$100 of  
2 tangible personal property bought at retail."

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

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

13 As additional information on the ballot below the  
14 question shall appear the following:

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

21 For the purposes of the paragraph, "public safety  
22 purposes" means crime prevention, detention, fire  
23 fighting, police, medical, ambulance, or other emergency  
24 services.

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

26 Beginning on the January 1 or July 1, whichever is first,

1 that occurs not less than 30 days after the effective date of  
2 this amendatory Act of the 99th General Assembly, Adams County  
3 may impose a public safety retailers' occupation tax and  
4 service occupation tax at the rate of 0.25%, as provided in the  
5 referendum approved by the voters on April 7, 2015,  
6 notwithstanding the omission of the additional information  
7 that is otherwise required to be printed on the ballot below  
8 the question pursuant to this item (1).

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

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

15 As additional information on the ballot below the  
16 question shall appear the following:

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

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

26 "To pay for road improvements and other transportation

1 purposes, shall (name of county) be authorized to impose an  
2 increase on its share of local sales taxes by (insert rate)  
3 for a period not to exceed (insert number of years)?"

4 As additional information on the ballot below the  
5 question shall appear the following:

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

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

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

18 (3) The proposition for public facilities purposes  
19 shall be in substantially the following form:

20 "To pay for public facilities purposes, shall (name of  
21 county) be authorized to impose an increase on its share of  
22 local sales taxes by (insert rate)?"

23 As additional information on the ballot below the  
24 question shall appear the following:

25 "This would mean that a consumer would pay an  
26 additional (insert amount) in sales tax for every \$100 of

1           tangible personal property bought at retail."

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

8           "To pay for public facilities purposes, shall (name of  
9 county) be authorized to impose an increase on its share of  
10 local sales taxes by (insert rate) for a period not to  
11 exceed (insert number of years)?"

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

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

20           For purposes of this Section, "public facilities  
21 purposes" means the acquisition, development,  
22 construction, reconstruction, rehabilitation, improvement,  
23 financing, architectural planning, and installation of  
24 capital facilities consisting of buildings, structures,  
25 and durable equipment and for the acquisition and  
26 improvement of real property and interest in real property

1 required, or expected to be required, in connection with  
2 the public facilities, for use by the county for the  
3 furnishing of governmental services to its citizens,  
4 including but not limited to museums and nursing homes.

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

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

10 This additional tax may not be imposed on the sales of food  
11 for human consumption that is to be consumed off the premises  
12 where it is sold (other than alcoholic beverages, soft drinks,  
13 and food which has been prepared for immediate consumption) and  
14 prescription and non-prescription medicines, drugs, medical  
15 appliances and insulin, urine testing materials, syringes, and  
16 needles used by diabetics. The tax imposed by a county under  
17 this Section and all civil penalties that may be assessed as an  
18 incident of the tax shall be collected and enforced by the  
19 Illinois Department of Revenue and deposited into a special  
20 fund created for that purpose. The certificate of registration  
21 that is issued by the Department to a retailer under the  
22 Retailers' Occupation Tax Act shall permit the retailer to  
23 engage in a business that is taxable without registering  
24 separately with the Department under an ordinance or resolution  
25 under this Section. The Department has full power to administer  
26 and enforce this Section, to collect all taxes and penalties

1 due under this Section, to dispose of taxes and penalties so  
2 collected in the manner provided in this Section, and to  
3 determine all rights to credit memoranda arising on account of  
4 the erroneous payment of a tax or penalty under this Section.  
5 In the administration of and compliance with this Section, the  
6 Department and persons who are subject to this Section shall  
7 (i) have the same rights, remedies, privileges, immunities,  
8 powers, and duties, (ii) be subject to the same conditions,  
9 restrictions, limitations, penalties, and definitions of  
10 terms, and (iii) employ the same modes of procedure as are  
11 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,  
12 1n, 2 through 2-70 (in respect to all provisions contained in  
13 those Sections other than the State rate of tax), 2a, 2b, 2c, 3  
14 (except provisions relating to transaction returns and quarter  
15 monthly payments), 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i,  
16 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 11a, 12, and 13 of  
17 the Retailers' Occupation Tax Act and Section 3-7 of the  
18 Uniform Penalty and Interest Act as if those provisions were  
19 set forth in this Section.

20 Persons subject to any tax imposed under the authority  
21 granted in this Section may reimburse themselves for their  
22 sellers' tax liability by separately stating the tax as an  
23 additional charge, which charge may be stated in combination,  
24 in a single amount, with State tax which sellers are required  
25 to collect under the Use Tax Act, pursuant to such bracketed  
26 schedules as the Department may prescribe.



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

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

1 to determine all rights to credit memoranda arising on account  
2 of the erroneous payment of tax or penalty hereunder. In the  
3 administration of, and compliance with this subsection, the  
4 Department and persons who are subject to this paragraph shall  
5 (i) have the same rights, remedies, privileges, immunities,  
6 powers, and duties, (ii) be subject to the same conditions,  
7 restrictions, limitations, penalties, exclusions, exemptions,  
8 and definitions of terms, and (iii) employ the same modes of  
9 procedure as are prescribed in Sections 2 (except that the  
10 reference to State in the definition of supplier maintaining a  
11 place of business in this State shall mean the county), 2a, 2b,  
12 2c, 3 through 3-50 (in respect to all provisions therein other  
13 than the State rate of tax), 4 (except that the reference to  
14 the State shall be to the county), 5, 7, 8 (except that the  
15 jurisdiction to which the tax shall be a debt to the extent  
16 indicated in that Section 8 shall be the county), 9 (except as  
17 to the disposition of taxes and penalties collected), 10, 11,  
18 12 (except the reference therein to Section 2b of the  
19 Retailers' Occupation Tax Act), 13 (except that any reference  
20 to the State shall mean the county), Section 15, 16, 17, 18, 19  
21 and 20 of the Service Occupation Tax Act and Section 3-7 of the  
22 Uniform Penalty and Interest Act, as fully as if those  
23 provisions were set forth herein.

24 Persons subject to any tax imposed under the authority  
25 granted in this subsection may reimburse themselves for their  
26 serviceman's tax liability by separately stating the tax as an

1 additional charge, which charge may be stated in combination,  
2 in a single amount, with State tax that servicemen are  
3 authorized to collect under the Service Use Tax Act, in  
4 accordance with such bracket schedules as the Department may  
5 prescribe.

6 Whenever the Department determines that a refund should be  
7 made under this subsection to a claimant instead of issuing a  
8 credit memorandum, the Department shall notify the State  
9 Comptroller, who shall cause the warrant 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 Fund.

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

18 (c) The Department shall immediately pay over to the State  
19 Treasurer, ex officio, as trustee, all taxes and penalties  
20 collected under this Section to be deposited into the County  
21 Public Safety or Transportation Retailers' Occupation Tax  
22 Fund, which shall be an unappropriated trust fund held outside  
23 of the State treasury.

24 As soon as possible after the first day of each month,  
25 beginning January 1, 2011, upon certification of the Department  
26 of Revenue, the Comptroller shall order transferred, and the

1 Treasurer shall transfer, to the STAR Bonds Revenue Fund the  
2 local sales tax increment, as defined in the Innovation  
3 Development and Economy Act, collected under this Section  
4 during the second preceding calendar month for sales within a  
5 STAR bond district.

6 After the monthly transfer to the STAR Bonds Revenue Fund,  
7 on or before the 25th day of each calendar month, the  
8 Department shall prepare and certify to the Comptroller the  
9 disbursement of stated sums of money to the counties from which  
10 retailers have paid taxes or penalties to the Department during  
11 the second preceding calendar month. The amount to be paid to  
12 each county, and deposited by the county into its special fund  
13 created for the purposes of this Section, shall be the amount  
14 (not including credit memoranda) collected under this Section  
15 during the second preceding calendar month by the Department  
16 plus an amount the Department determines is necessary to offset  
17 any amounts that were erroneously paid to a different taxing  
18 body, and not including (i) an amount equal to the amount of  
19 refunds made during the second preceding calendar month by the  
20 Department on behalf of the county, (ii) any amount that the  
21 Department determines is necessary to offset any amounts that  
22 were payable to a different taxing body but were erroneously  
23 paid to the county, and (iii) any amounts that are transferred  
24 to the STAR Bonds Revenue Fund. Within 10 days after receipt by  
25 the Comptroller of the disbursement certification to the  
26 counties provided for in this Section to be given to the

1 Comptroller by the Department, the Comptroller shall cause the  
2 orders to be drawn for the respective amounts in accordance  
3 with directions contained in the certification.

4 In addition to the disbursement required by the preceding  
5 paragraph, an allocation shall be made in March of each year to  
6 each county that received more than \$500,000 in disbursements  
7 under the preceding paragraph in the preceding calendar year.  
8 The allocation shall be in an amount equal to the average  
9 monthly distribution made to each such county under the  
10 preceding paragraph during the preceding calendar year  
11 (excluding the 2 months of highest receipts). The distribution  
12 made in March of each year subsequent to the year in which an  
13 allocation was made pursuant to this paragraph and the  
14 preceding paragraph shall be reduced by the amount allocated  
15 and disbursed under this paragraph in the preceding calendar  
16 year. The Department shall prepare and certify to the  
17 Comptroller for disbursement the allocations made in  
18 accordance with this paragraph.

19 A county may direct, by ordinance, that all or a portion of  
20 the taxes and penalties collected under the Special County  
21 Retailers' Occupation Tax For Public Safety or Transportation  
22 be deposited into the Transportation Development Partnership  
23 Trust Fund.

24 (d) For the purpose of determining the local governmental  
25 unit whose tax is applicable, a retail sale by a producer of  
26 coal or another mineral mined in Illinois is a sale at retail

1 at the place where the coal or other mineral mined in Illinois  
2 is extracted from the earth. This paragraph does not apply to  
3 coal or another mineral when it is delivered or shipped by the  
4 seller to the purchaser at a point outside Illinois so that the  
5 sale is exempt under the United States Constitution as a sale  
6 in interstate or foreign commerce.

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

11 (e-5) If a county imposes a tax under this Section, the  
12 county board may, by ordinance, discontinue or lower the rate  
13 of the tax. If the county board lowers the tax rate or  
14 discontinues the tax, a referendum must be held in accordance  
15 with subsection (a) of this Section in order to increase the  
16 rate of the tax or to reimpose the discontinued tax.

17 (f) Beginning April 1, 1998 and through December 31, 2013,  
18 the results of any election authorizing a proposition to impose  
19 a tax under this Section or effecting a change in the rate of  
20 tax, or any ordinance lowering the rate or discontinuing the  
21 tax, shall be certified by the county clerk and filed with the  
22 Illinois Department of Revenue either (i) on or before the  
23 first day of April, whereupon the Department shall proceed to  
24 administer and enforce the tax as of the first day of July next  
25 following the filing; or (ii) on or before the first day of  
26 October, whereupon the Department shall proceed to administer

1 and enforce the tax as of the first day of January next  
2 following the filing.

3 Beginning January 1, 2014, the results of any election  
4 authorizing a proposition to impose a tax under this Section or  
5 effecting an increase in the rate of tax, along with the  
6 ordinance adopted to impose the tax or increase the rate of the  
7 tax, or any ordinance adopted to lower the rate or discontinue  
8 the tax, shall be certified by the county clerk and filed with  
9 the Illinois Department of Revenue either (i) on or before the  
10 first day of May, whereupon the Department shall proceed to  
11 administer and enforce the tax as of the first day of July next  
12 following the adoption and filing; or (ii) on or before the  
13 first day of October, whereupon the Department shall proceed to  
14 administer and enforce the tax as of the first day of January  
15 next following the adoption and filing.

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

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

25 (i) For purposes of this Section, "public safety" includes,  
26 but is not limited to, crime prevention, detention, fire

1 fighting, police, medical, ambulance, or other emergency  
2 services. The county may share tax proceeds received under this  
3 Section for public safety purposes, including proceeds  
4 received before August 4, 2009 (the effective date of Public  
5 Act 96-124), with any fire protection district located in the  
6 county. For the purposes of this Section, "transportation"  
7 includes, but is not limited to, the construction, maintenance,  
8 operation, and improvement of public highways, any other  
9 purpose for which a county may expend funds under the Illinois  
10 Highway Code, and passenger rail transportation. For the  
11 purposes of this Section, "public facilities purposes"  
12 includes, but is not limited to, the acquisition, development,  
13 construction, reconstruction, rehabilitation, improvement,  
14 financing, architectural planning, and installation of capital  
15 facilities consisting of buildings, structures, and durable  
16 equipment and for the acquisition and improvement of real  
17 property and interest in real property required, or expected to  
18 be required, in connection with the public facilities, for use  
19 by the county for the furnishing of governmental services to  
20 its citizens, including but not limited to museums and nursing  
21 homes.

22 (j) The Department may promulgate rules to implement Public  
23 Act 95-1002 only to the extent necessary to apply the existing  
24 rules for the Special County Retailers' Occupation Tax for  
25 Public Safety to this new purpose for public facilities.

26 (Source: P.A. 98-584, eff. 8-27-13.)



1 Section 5. The Fire Protection District Act is amended by  
2 changing Section 24 as follows:

3 (70 ILCS 705/24) (from Ch. 127 1/2, par. 38.7)

4 Sec. 24. (a) In addition to any other tax authorized by  
5 law, the board of trustees of a fire protection district may,  
6 subject to the requirements of subsections ~~subsection~~ (b) and  
7 (c), by ordinance levy a special annual tax at a rate not  
8 exceeding .10% ~~.05%~~ of the value, as equalized or assessed by  
9 the Department of Revenue, of all taxable property within the  
10 district, for the purpose of obtaining funds to pay for the  
11 costs of emergency and rescue crews and equipment.

12 (b) Whenever the board of trustees of a fire protection  
13 district desires to levy a special tax under this Section, it  
14 shall certify the question to the proper election officials,  
15 who shall submit that question at an election to the voters of  
16 the district in accordance with the general election law. The  
17 result of such referendum shall be entered upon the records of  
18 the district. If a majority of the votes on the proposition are  
19 in favor of such proposition, the board of trustees may  
20 thereafter levy a special tax under this Section at a rate not  
21 to exceed .05% of the value of all taxable property within the  
22 district as equalized or assessed by the Department of Revenue.  
23 The proposition shall be in substantially the following form:

24 -----

1        Shall the ..... Fire Protection  
 2        District levy a special tax at a rate  
 3        not to exceed .05% of the value of                            YES  
 4        all taxable property within the  
 5        district as equalized or assessed                                -----  
 6        by the Department of Revenue for  
 7        the purpose of providing funds                                        NO  
 8        to pay for the costs of emergency  
 9        and rescue crews and equipment?

10      -----

11      (c) Whenever the board of trustees of a fire protection  
 12      district which levies a tax under this Section desires to  
 13      increase the tax rate limit set forth under subsection (b), it  
 14      shall certify the question to the proper election officials,  
 15      who shall submit that question at an election to the voters of  
 16      the district in accordance with the general election law. The  
 17      result of such referendum shall be entered upon the records of  
 18      the district. If a majority of the votes on the proposition are  
 19      in favor of such proposition, the board of trustees may  
 20      thereafter levy a special tax under this Section at a rate not  
 21      to exceed .10% of the value of all taxable property within the  
 22      district as equalized or assessed by the Department of Revenue.  
 23      The proposition shall be in substantially the following form:

24      -----

25      Shall the rate of the  
 26      special tax levied by the .....

1 Fire Protection District for the YES  
2 purpose of providing funds to pay  
3 the costs of emergency and rescue -----  
4 crews and equipment be increased to  
5 not more than .10% of the value of  
6 all taxable property within the NO  
7 district as equalized or assessed  
8 by the Department of Revenue?  
9 -----

10 (Source: P.A. 85-652.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.