

AN ACT concerning local government.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Emergency Services Districts Act is amended by changing Sections 2.5, 4, 11, 11.3, and 11.5 as follows:

(70 ILCS 2005/2.5)

Sec. 2.5. Rescue squad district continuance. A rescue squad district organized under this Act before January 1, 2024 ~~(the effective date of Public Act 103-134) this amendatory Act of the 103rd General Assembly~~ may (i) continue to be named a rescue squad district or be renamed an emergency services district by ordinance of the board of trustees of the district, (ii) operate under the provisions of this Act as if it was ~~they were~~ organized as an emergency services district, ~~and~~ (iii) continue exercising taxing authority granted to it that was approved before January 1, 2024, and (iv) for a district in counties other than Cook County, DuPage County, Kane County, Lake County, McHenry County, or Will County, increase, by referendum, the tax rate authorized by its organizational proposition under Section 4 by up to an additional 0.20%. However, the aggregate tax authorized to be levied for any one year under Section 4, including the amount levied under the organizational proposition, shall not exceed

0.20% of value for a district in Cook County, DuPage County, Kane County, Lake County, McHenry County, or Will County or 0.40% of value for a district in counties other than Cook County, DuPage County, Kane County, Lake County, McHenry County, or Will County, as equalized or assessed by the Department of Revenue. The taxes authorized under this Section may be used for any purpose allowed under this Act, including, but not limited to, ambulance service. ~~the effective date of this amendatory Act of the 103rd General Assembly and the taxes may be used for any purpose allowed under this Act.~~

(Source: P.A. 103-134, eff. 1-1-24.)

(70 ILCS 2005/4) (from Ch. 85, par. 6854)

Sec. 4. The determination of the court as to the necessity for the organization of the proposed emergency services district, together with the description of the boundaries of the district as fixed by the court, shall be entered of record in the court. Thereupon the court shall certify the question of the organization of the territory included within the boundaries fixed by it as an emergency services district to the proper election officials, who shall submit the question to the legal voters resident within the territory at an election to be held in the district. Notice of the referendum shall be given and the referendum conducted in the manner provided by the general election law. The notice of the election shall state the purpose of the referendum, describe

the territory proposed to be organized as an emergency services district, and state the time of the election.

The proposition shall be in substantially the following form:

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Shall this territory (describing  
it) be organized as The ..... YES  
Emergency Services  
District and shall the  
District be authorized to levy and -----  
collect a property tax not to exceed  
[0.20%/0.40%, as applicable] ~~.20%~~  
on the property situated in the NO  
District?

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The court shall cause a statement of the result to be entered of record in the court.

(Source: P.A. 103-134, eff. 1-1-24.)

(70 ILCS 2005/11)

Sec. 11. Property tax; fees.

(a) An emergency services district organized under this Act may levy and collect a general tax on the property situated in the district, but the aggregate amount of taxes levied for any one year under this Act shall not exceed the rate of 0.20% ~~.20%~~ of value for a district in Cook County, DuPage County,

Kane County, Lake County, McHenry County, or Will County or 0.80% of value for a district in counties other than Cook County, DuPage County, Kane County, Lake County, McHenry County, or Will County, as equalized or assessed by the Department of Revenue. For a district in a county other than Cook County, DuPage County, Kane County, Lake County, McHenry County, or Will County, no more than half of the rate (0.40%) may be authorized under paragraph (iv) of Section 2.5, Section 4, or both and half of the rate (0.40%) under Section 11.5. The board of trustees shall determine and certify the amount to be levied and shall return the same to the county clerk. The limitation upon the tax rate may be increased or decreased under the referendum provisions of the General Revenue Law of Illinois.

In case the district is located in more than one county, the board of trustees shall determine and certify the amount to be levied upon the taxable property lying in each county and return the same to the respective county clerks of the counties in which the amount is to be levied. In order to determine the amount to be levied upon the taxable property of that part of the district lying in each county, the board shall ascertain from the county clerk of the respective counties in which the district lies the last ascertained equalized value of the taxable property of the district lying in their respective counties, then shall ascertain the rate per cent required and shall, accordingly, apportion the whole amount to

be raised between the several parts of the district so lying in the different counties. The tax provided for in this Section shall be levied at the same time and in the same manner as nearly as practicable as taxes are now levied for municipal purposes under the laws of this State.

All general taxes under this Act, when collected, shall be paid over to the treasurer of the board of trustees, who is authorized to receive and receipt for the same.

(b) An emergency services ~~A rescue squad~~ district organized under this Act may fix, charge, and collect fees for district ~~rescue squad~~ services and ambulance services within or outside of the ~~rescue squad~~ district not exceeding the reasonable cost of the service.

(Source: P.A. 103-134, eff. 1-1-24; 103-174, eff. 6-30-23; revised 12-12-23.)

(70 ILCS 2005/11.3)

Sec. 11.3. Ambulance service.

(a) The board of trustees may provide ambulance service to or from points within or without the district, contract with providers of ambulance service, combine with other units of local government for the purpose of providing ambulance service, and adopt rules and regulations relating to ambulance service within the board's jurisdiction.

(b) The board of trustees may:

(1) contract with a private person, hospital,

corporation, or another governmental unit for the provision and operation of ambulance service or subsidize the ambulance service;

(2) limit the number of ambulance services by referendum;

(3) within its jurisdiction, fix, charge, and collect fees for ambulance service within or outside of the ~~fire protection~~ district not exceeding the reasonable cost of the service; and

(4) establish necessary regulations not inconsistent with the statutes or regulations of the Department of Public Health relating to ambulance service.

The board of trustees may limit the number of ambulances under paragraph (2) or establish regulations under paragraph (4) if a referendum under Section 11.5 has been approved.

(Source: P.A. 103-134, eff. 1-1-24.)

(70 ILCS 2005/11.5)

Sec. 11.5. Ambulance service tax. Whenever the board of trustees of an emergency services district desires to levy a special tax to provide an ambulance service or support an existing ambulance service, it shall certify the question to the proper election officials, who shall submit that question at an election to the voters of the district. The result of the referendum shall be entered upon the records of the district. If a majority of the votes on the question are in favor of the

question, the board of trustees may then levy a special tax at a rate not to exceed 0.40% of the value of all taxable property within the district as equalized or assessed by the Department of Revenue. The question shall be in substantially the following form:

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Shall the ....

Emergency Services

District levy a special tax at a rate YES  
not to exceed 0.40% of the value of all  
taxable property within the district -----

as equalized or assessed by the  
Department of Revenue for the purpose NO  
of providing or supporting an ambulance  
service?

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The ~~A~~ tax levied under Section 4 ~~11~~ may be used for ambulance services as well as a tax levied under this Section. The aggregate percentage of all tax levies that a district may levy under this Act may not exceed the aggregate percentage limitation under Section 11.

(Source: P.A. 103-134, eff. 1-1-24.)

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