

HB1232



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB1232

by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.1

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

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning the imposition of use and occupation taxes.

LRB100 02940 AWJ 12945 b

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 ~~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 Notwithstanding any provision of law to the contrary, if
22 the proceeds of the tax may be used for municipal operations
23 pursuant to Section 8-11-1.3, 8-11-1.4, or 8-11-1.5, then the

1 election authority must submit the question in substantially
2 the following form:

3 Shall the corporate authorities of the municipality be
4 authorized to levy a tax at a rate of (rate)% for
5 expenditures on municipal operations, expenditures on
6 public infrastructure, or property tax relief?

7 If a majority of the electors in the municipality voting
8 upon the question vote in the affirmative, such tax shall be
9 imposed.

10 Until January 1, 1992, an ordinance or resolution imposing
11 the tax of not more than 1% hereunder or discontinuing the same
12 shall be adopted and a certified copy thereof, together with a
13 certification that the ordinance or resolution received
14 referendum approval in the case of the imposition of such tax,
15 filed with the Department of Revenue, on or before the first
16 day of June, whereupon the Department shall proceed to
17 administer and enforce the additional tax or to discontinue the
18 tax, as the case may be, as of the first day of September next
19 following such adoption and filing.

20 Beginning January 1, 1992 and through December 31, 1992, an
21 ordinance or resolution imposing or discontinuing the tax
22 hereunder shall be adopted and a certified copy thereof filed
23 with the Department on or before the first day of July,
24 whereupon the Department shall proceed to administer and
25 enforce this Section as of the first day of October next
26 following such adoption and filing.

1 Beginning January 1, 1993, and through September 30, 2002,
2 an ordinance or resolution imposing or discontinuing the tax
3 hereunder shall be adopted and a certified copy thereof filed
4 with the Department on or before the first day of October,
5 whereupon the Department shall proceed to administer and
6 enforce this Section as of the first day of January next
7 following such adoption and filing.

8 Beginning October 1, 2002, and through December 31, 2013,
9 an ordinance or resolution imposing or discontinuing the tax
10 under this Section or effecting a change in the rate of tax
11 must either (i) be adopted and a certified copy of the
12 ordinance or resolution filed with the Department on or before
13 the first day of April, whereupon the Department shall proceed
14 to administer and enforce this Section as of the first day of
15 July next following the adoption and filing; or (ii) be adopted
16 and a certified copy of the ordinance or resolution filed with
17 the Department on or before the first day of October, whereupon
18 the Department shall proceed to administer and enforce this
19 Section as of the first day of January next following the
20 adoption and filing.

21 Beginning January 1, 2014, if an ordinance or resolution
22 imposing the tax under this Section, discontinuing the tax
23 under this Section, or effecting a change in the rate of tax
24 under this Section is adopted, a certified copy thereof,
25 together with a certification that the ordinance or resolution
26 received referendum approval in the case of the imposition of

1 or increase in the rate of such tax, shall be filed with the
2 Department of Revenue, either (i) on or before the first day of
3 May, whereupon the Department shall proceed to administer and
4 enforce this Section as of the first day of July next following
5 the adoption and filing; or (ii) on or before the first day of
6 October, whereupon the Department shall proceed to administer
7 and enforce this Section as of the first day of January next
8 following the 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. 98-584, eff. 8-27-13.)