



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

**HB4084**

by Rep. Peter Breen - Michael P. McAuliffe - Christine Winger  
- Grant Wehrli

#### SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009

from Ch. 34, par. 5-1009

65 ILCS 5/8-11-6a

from Ch. 24, par. 8-11-6a

Amends the Counties Code and the Illinois Municipal Code. Provides that, on and after the effective date of the amendatory Act, no home rule county or home rule municipality has the authority to impose, pursuant to its home rule authority, a tax based on the weight or volume of tangible personal property used, sold, or purchased in the county or municipality. Provides that any such ordinance adopted on or before the effective date of the amendatory Act that imposes a tax based on weight or volume is void beginning on the effective date of the amendatory Act. Effective immediately.

LRB100 13769 HLH 28491 b

FISCAL NOTE ACT  
MAY APPLY

HOME RULE NOTE  
ACT MAY APPLY

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 Section  
5 5-1009 as follows:

6 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

7 Sec. 5-1009. Limitation on home rule powers. Except as  
8 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on  
9 and after September 1, 1990, no home rule county has the  
10 authority to impose, pursuant to its home rule authority, a  
11 retailer's occupation tax, service occupation tax, use tax,  
12 sales tax or other tax on the use, sale or purchase of tangible  
13 personal property based on the gross receipts from such sales  
14 or the selling or purchase price of said tangible personal  
15 property. On and after the effective date of this amendatory  
16 Act of the 100th General Assembly, no home rule county has the  
17 authority to impose, pursuant to its home rule authority, a  
18 retailer's occupation tax, service occupation tax, use tax,  
19 sales tax, or other tax based on the weight or volume of  
20 tangible personal property used, sold, or purchased in the  
21 county. Notwithstanding the foregoing, this Section does not  
22 preempt any home rule imposed tax such as the following: (1) a  
23 tax on alcoholic beverages, whether based on gross receipts,

1 volume sold or any other measurement; (2) a tax based on the  
2 number of units of cigarettes or tobacco products; (3) a tax,  
3 however measured, based on the use of a hotel or motel room or  
4 similar facility; (4) a tax, however measured, on the sale or  
5 transfer of real property; (5) a tax, however measured, on  
6 lease receipts; (6) a tax on food prepared for immediate  
7 consumption and on alcoholic beverages sold by a business which  
8 provides for on premise consumption of said food or alcoholic  
9 beverages; or (7) other taxes not based on the selling or  
10 purchase price of tangible personal property, the ~~or~~ gross  
11 receipts from the use, sale or purchase of tangible personal  
12 property, or the weight or volume of that tangible personal  
13 property. Any such ordinance adopted on or before the effective  
14 date of this amendatory Act of the 100th General Assembly that  
15 imposes a tax based on the weight or volume of tangible  
16 personal property in violation of this Section is hereby void  
17 beginning on the effective date of this amendatory Act of the  
18 100th General Assembly. This Section does not preempt a home  
19 rule county from imposing a tax, however measured, on the use,  
20 for consideration, of a parking lot, garage, or other parking  
21 facility. This Section is a limitation, pursuant to subsection  
22 (g) of Section 6 of Article VII of the Illinois Constitution,  
23 on the power of home rule units to tax.

24 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

25 Section 10. The Illinois Municipal Code is amended by

1 changing Section 8-11-6a as follows:

2 (65 ILCS 5/8-11-6a) (from Ch. 24, par. 8-11-6a)

3 Sec. 8-11-6a. Home rule municipalities; preemption of  
4 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,  
5 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September  
6 1, 1990, no home rule municipality has the authority to impose,  
7 pursuant to its home rule authority, a retailer's occupation  
8 tax, service occupation tax, use tax, sales tax or other tax on  
9 the use, sale or purchase of tangible personal property based  
10 on the gross receipts from such sales or the selling or  
11 purchase price of said tangible personal property. On and after  
12 the effective date of this amendatory Act of the 100th General  
13 Assembly, no home rule municipality has the authority to  
14 impose, pursuant to its home rule authority, a retailer's  
15 occupation tax, service occupation tax, use tax, sales tax, or  
16 other tax based on the weight or volume of tangible personal  
17 property used, sold, or purchased in the municipality.

18 Notwithstanding the foregoing, this Section does not preempt  
19 any home rule imposed tax such as the following: (1) a tax on  
20 alcoholic beverages, whether based on gross receipts, volume  
21 sold or any other measurement; (2) a tax based on the number of  
22 units of cigarettes or tobacco products (provided, however,  
23 that a home rule municipality that has not imposed a tax based  
24 on the number of units of cigarettes or tobacco products before  
25 July 1, 1993, shall not impose such a tax after that date); (3)

1 a tax, however measured, based on the use of a hotel or motel  
2 room or similar facility; (4) a tax, however measured, on the  
3 sale or transfer of real property; (5) a tax, however measured,  
4 on lease receipts; (6) a tax on food prepared for immediate  
5 consumption and on alcoholic beverages sold by a business which  
6 provides for on premise consumption of said food or alcoholic  
7 beverages; or (7) other taxes not based on the selling or  
8 purchase price of tangible personal property, ~~or~~ gross receipts  
9 from the use, sale or purchase of tangible personal property,  
10 or the weight or volume of that tangible personal property. Any  
11 such ordinance adopted on or before the effective date of this  
12 amendatory Act of the 100th General Assembly that imposes a tax  
13 based on the weight or volume of tangible personal property in  
14 violation of this Section is hereby void beginning on the  
15 effective date of this amendatory Act of the 100th General  
16 Assembly. This Section does not preempt a home rule  
17 municipality with a population of more than 2,000,000 from  
18 imposing a tax, however measured, on the use, for  
19 consideration, of a parking lot, garage, or other parking  
20 facility. This Section is not intended to affect any existing  
21 tax on food and beverages prepared for immediate consumption on  
22 the premises where the sale occurs, or any existing tax on  
23 alcoholic beverages, or any existing tax imposed on the charge  
24 for renting a hotel or motel room, which was in effect January  
25 15, 1988, or any extension of the effective date of such an  
26 existing tax by ordinance of the municipality imposing the tax,

1 which extension is hereby authorized, in any non-home rule  
2 municipality in which the imposition of such a tax has been  
3 upheld by judicial determination, nor is this Section intended  
4 to preempt the authority granted by Public Act 85-1006. This  
5 Section is a limitation, pursuant to subsection (g) of Section  
6 of Article VII of the Illinois Constitution, on the power of  
7 home rule units to tax.

8 (Source: P.A. 97-1168, eff. 3-8-13; 97-1169, eff. 3-8-13.)

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