

SB2238



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2238

Introduced 10/18/2017, by Sen. Chapin Rose - William E. Brady

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009

from Ch. 34, par. 5-1009

Amends the Counties Code. Prohibits a home rule county from imposing a tax on sweetened beverages based on volume sold. Provides that any county ordinance adopted on or before the effective date of the amendatory Act that imposes such a tax is void. Effective immediately.

LRB100 13898 RJF 28629 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

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 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.

8 (a) Except as provided in Sections 5-1006, 5-1006.5, 5-1007
9 and 5-1008, on and after September 1, 1990, no home rule county
10 has the authority to impose, pursuant to its home rule
11 authority, a retailer's occupation tax, service occupation
12 tax, use tax, sales tax or other tax on the use, sale or
13 purchase of tangible personal property based on the gross
14 receipts from such sales or the selling or purchase price of
15 said tangible personal property. Notwithstanding the
16 foregoing, this Section does not preempt any home rule imposed
17 tax such as the following: (1) a tax on alcoholic beverages,
18 whether based on gross receipts, volume sold or any other
19 measurement; (2) a tax based on the number of units of
20 cigarettes or tobacco products; (3) a tax, however measured,
21 based on the use of a hotel or motel room or similar facility;
22 (4) a tax, however measured, on the sale or transfer of real
23 property; (5) a tax, however measured, on lease receipts; (6) a

1 tax on food prepared for immediate consumption and on alcoholic
2 beverages sold by a business which provides for on premise
3 consumption of said food or alcoholic beverages; or (7) other
4 taxes not based on the selling or purchase price or gross
5 receipts from the use, sale or purchase of tangible personal
6 property.

7 (b) In addition, no home rule county may impose, pursuant
8 to its home rule authority, a tax on sweetened beverages based
9 on volume sold. Any county ordinance adopted on or before the
10 effective date of this amendatory Act of the 100th General
11 Assembly that imposes a tax described in this subsection (b) is
12 hereby void beginning on the effective date of this amendatory
13 Act of the 100th General Assembly.

14 (c) This Section does not preempt a home rule county from
15 imposing a tax, however measured, on the use, for
16 consideration, of a parking lot, garage, or other parking
17 facility.

18 (d) This Section is a limitation, pursuant to subsection
19 (g) of Section 6 of Article VII of the Illinois Constitution,
20 on the power of home rule units to tax.

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

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