



Rep. Michael J. Zalewski

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09700HB5547ham001

LRB097 16777 HLH 66490 a

1 AMENDMENT TO HOUSE BILL 5547

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5547 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Municipal Code is amended by  
5 changing Section 8-11-6a as follows:

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

7 Sec. 8-11-6a. Home rule municipalities; preemption of  
8 certain taxes. Except as provided in Sections 8-11-1, 8-11-5,  
9 8-11-6, 8-11-6b, 8-11-6c, and 11-74.3-6 on and after September  
10 1, 1990, no home rule municipality has the authority to impose,  
11 pursuant to its home rule authority, a retailer's occupation  
12 tax, service occupation tax, use tax, sales tax or other tax on  
13 the use, sale or purchase of tangible personal property based  
14 on the gross receipts from such sales or the selling or  
15 purchase price of said tangible personal property.  
16 Notwithstanding the foregoing, this Section does not preempt

1 any home rule imposed tax such as the following: (1) a tax on  
2 alcoholic beverages, whether based on gross receipts, volume  
3 sold or any other measurement; (2) a tax based on the number of  
4 units of cigarettes or tobacco products (provided, however,  
5 that a home rule municipality that has not imposed a tax based  
6 on the number of units of cigarettes or tobacco products before  
7 July 1, 1993, shall not impose such a tax after that date); (3)  
8 a tax, however measured, based on the use of a hotel or motel  
9 room or similar facility; (4) a tax, however measured, on the  
10 sale or transfer of real property; (5) a tax, however measured,  
11 on lease receipts; (6) a tax on food prepared for immediate  
12 consumption and on alcoholic beverages sold by a business which  
13 provides for on premise consumption of said food or alcoholic  
14 beverages; or (7) other taxes not based on the selling or  
15 purchase price or gross receipts from the use, sale or purchase  
16 of tangible personal property. This Section does not preempt a  
17 home rule municipality with a population of more than 2,000,000  
18 from imposing a tax, however measured, on the use of a parking  
19 lot, garage, or other parking facility. This Section is not  
20 intended to affect any existing tax on food and beverages  
21 prepared for immediate consumption on the premises where the  
22 sale occurs, or any existing tax on alcoholic beverages, or any  
23 existing tax imposed on the charge for renting a hotel or motel  
24 room, which was in effect January 15, 1988, or any extension of  
25 the effective date of such an existing tax by ordinance of the  
26 municipality imposing the tax, which extension is hereby

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

8 (Source: P.A. 95-544, eff. 8-28-07.)

9 Section 10. The Counties Code is amended by changing  
10 Section 5-1009 as follows:

11 (55 ILCS 5/5-1009) (from Ch. 34, par. 5-1009)

12 Sec. 5-1009. Limitation on home rule powers. Except as  
13 provided in Sections 5-1006, 5-1006.5, 5-1007 and 5-1008, on  
14 and after September 1, 1990, no home rule county has the  
15 authority to impose, pursuant to its home rule authority, a  
16 retailer's occupation tax, service occupation tax, use tax,  
17 sales tax or other tax on the use, sale or purchase of tangible  
18 personal property based on the gross receipts from such sales  
19 or the selling or purchase price of said tangible personal  
20 property. Notwithstanding the foregoing, this Section does not  
21 preempt any home rule imposed tax such as the following: (1) a  
22 tax on alcoholic beverages, whether based on gross receipts,  
23 volume sold or any other measurement; (2) a tax based on the  
24 number of units of cigarettes or tobacco products; (3) a tax,

1 however measured, based on the use of a hotel or motel room or  
2 similar facility; (4) a tax, however measured, on the sale or  
3 transfer of real property; (5) a tax, however measured, on  
4 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 or gross receipts from the use, sale or purchase  
9 of tangible personal property. This Section does not preempt a  
10 home rule county from imposing a tax, however measured, on the  
11 use of a parking lot, garage, or other parking facility. This  
12 Section is a limitation, pursuant to subsection (g) of Section  
13 6 of Article VII of the Illinois Constitution, on the power of  
14 home rule units to tax.

15 (Source: P.A. 91-51, eff. 6-30-99.)

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