

# HB0468



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

**HB0468**

Introduced 1/25/2013, 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.

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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           An ordinance or resolution imposing the tax of not more  
11 than 1% hereunder or discontinuing the same shall be adopted  
12 and a certified copy thereof, together with a certification  
13 that the ordinance or resolution received referendum approval  
14 in the case of the imposition of such tax, filed with the  
15 Department of Revenue, on or before the first day of June,  
16 whereupon the Department shall proceed to administer and  
17 enforce the additional tax or to discontinue the tax, as the  
18 case may be, as of the first day of September next following  
19 such adoption and filing. Beginning January 1, 1992, an  
20 ordinance or resolution imposing or discontinuing the tax  
21 hereunder shall be adopted and a certified copy thereof filed  
22 with the Department on or before the first day of July,  
23 whereupon the Department shall proceed to administer and  
24 enforce this Section as of the first day of October next  
25 following such adoption and filing. Beginning January 1, 1993,  
26 an ordinance or resolution imposing or discontinuing the tax

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

18 Notwithstanding any provision in this Section to the  
19 contrary, if, in a non-home rule municipality with more than  
20 150,000 but fewer than 200,000 inhabitants, as determined by  
21 the last preceding federal decennial census, an ordinance or  
22 resolution under this Section imposes or discontinues a tax or  
23 changes the tax rate as of July 1, 2007, then that ordinance or  
24 resolution, together with a certification that the ordinance or  
25 resolution received referendum approval in the case of the  
26 imposition of the tax, must be adopted and a certified copy of

1 that ordinance or resolution must be filed with the Department  
2 on or before May 15, 2007, whereupon the Department shall  
3 proceed to administer and enforce this Section as of July 1,  
4 2007.

5 Notwithstanding any provision in this Section to the  
6 contrary, if, in a non-home rule municipality with more than  
7 6,500 but fewer than 7,000 inhabitants, as determined by the  
8 last preceding federal decennial census, an ordinance or  
9 resolution under this Section imposes or discontinues a tax or  
10 changes the tax rate on or before May 20, 2009, then that  
11 ordinance or resolution, together with a certification that the  
12 ordinance or resolution received referendum approval in the  
13 case of the imposition of the tax, must be adopted and a  
14 certified copy of that ordinance or resolution must be filed  
15 with the Department on or before May 20, 2009, whereupon the  
16 Department shall proceed to administer and enforce this Section  
17 as of July 1, 2009.

18 A non-home rule municipality may file a certified copy of  
19 an ordinance or resolution, with a certification that the  
20 ordinance or resolution received referendum approval in the  
21 case of the imposition of the tax, with the Department of  
22 Revenue, as required under this Section, only after October 2,  
23 2000.

24 The tax authorized by this Section may not be more than 1%  
25 and may be imposed only in 1/4% increments.

26 (Source: P.A. 95-8, eff. 6-29-07; 96-10, eff. 5-20-09; 96-1057,

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1 eff. 7-14-10.)