

HB0951



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB0951

by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-6a

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

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning the preemption of certain taxes in home rule municipalities.

LRB101 03331 AWJ 48339 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 8-11-6a 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 ~~and~~ 11-74.3-6 on and after
10 September 1, 1990, no home rule municipality has the authority
11 to impose, pursuant to its home rule authority, a retailer's
12 occupation tax, service occupation tax, use tax, sales tax or
13 other tax on the use, sale or purchase of tangible personal
14 property based on the gross receipts from such sales or the
15 selling or purchase price of said tangible personal property.
16 Notwithstanding the foregoing, this Section does not preempt
17 any home rule imposed tax such as the following: (1) a tax on
18 alcoholic beverages, whether based on gross receipts, volume
19 sold or any other measurement; (2) a tax based on the number of
20 units of cigarettes or tobacco products (provided, however,
21 that a home rule municipality that has not imposed a tax based
22 on the number of units of cigarettes or tobacco products before
23 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 or gross receipts from the use, sale or purchase
9 of tangible personal property. This Section does not preempt a
10 home rule municipality with a population of more than 2,000,000
11 from imposing a tax, however measured, on the use, for
12 consideration, of a parking lot, garage, or other parking
13 facility. This Section is not intended to affect any existing
14 tax on food and beverages prepared for immediate consumption on
15 the premises where the sale occurs, or any existing tax on
16 alcoholic beverages, or any existing tax imposed on the charge
17 for renting a hotel or motel room, which was in effect January
18 15, 1988, or any extension of the effective date of such an
19 existing tax by ordinance of the municipality imposing the tax,
20 which extension is hereby authorized, in any non-home rule
21 municipality in which the imposition of such a tax has been
22 upheld by judicial determination, nor is this Section intended
23 to preempt the authority granted by Public Act 85-1006. This
24 Section is a limitation, pursuant to subsection (g) of Section
25 6 of Article VII of the Illinois Constitution, on the power of
26 home rule units to tax.

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