



## 103RD GENERAL ASSEMBLY

### State of Illinois

### 2023 and 2024

#### HB4179

Introduced 10/25/2023, by Rep. Charles Meier

#### SYNOPSIS AS INTRODUCED:

70 ILCS 2005/2.5  
70 ILCS 2005/4 from Ch. 85, par. 6854  
70 ILCS 2005/11  
70 ILCS 2005/11.3  
70 ILCS 2005/11.4  
70 ILCS 2005/11.5

Amends the Rescue Squad Districts Act, which is becoming the Emergency Services District Act on January 1, 2024. Increases the amount of the levy that a district may initially levy upon formation of the district from .20% to .40%. Provides that districts organized before January 1, 2024 may, by ordinance or resolution, increase the tax rate authorized by their organizational proposition by up to .20% (but no more than a .40% tax rate in the aggregate, including the amount levied under the organization proposition). Provides that the aggregate amount of all district tax levies may not exceed .80% (with no more than .40% authorized by the organizational referendum and .40% authorized by an ambulance service tax referendum). Provides that the board of trustees of a district may fix, charge, and collect fees not exceeding the reasonable cost of the service for ambulance services rendered by the district within or outside of the district (rather than fix, charge, and collect fees against persons who are not residents of the district and against businesses and other entities that are not located within the district). Removes a provision setting fee amounts at a rate not to exceed \$250 per hour and not to exceed \$70 per hour per ambulance worker responding to a call for assistance. Provides that the fee that may be charged to reimburse the district for extraordinary expenses of materials used in rendering ambulance services may be up to the reasonable cost of the materials. Effective immediately.

LRB103 34777 AWJ 64627 b

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 Rescue Squad Districts Act is amended by  
5 changing Sections 2.5, 4, 11, 11.3, 11.4, and 11.5 as follows:

6 (70 ILCS 2005/2.5)

7 (This Section may contain text from a Public Act with a  
8 delayed effective date)

9 Sec. 2.5. Rescue squad district continuance. A rescue  
10 squad district organized under this Act before January 1, 2024  
11 (the effective date of Public Act 103-134) ~~this amendatory Act~~  
12 ~~of the 103rd General Assembly~~ may (i) continue to be named a  
13 rescue squad district or be renamed an emergency services  
14 district by ordinance of the board of trustees of the  
15 district, (ii) operate under the provisions of this Act as if  
16 it was ~~they were~~ organized as an emergency services district,  
17 ~~and~~ (iii) continue exercising taxing authority granted to it  
18 that was approved before the effective date of this amendatory  
19 Act of the 103rd General Assembly, and (iv) increase, by  
20 ordinance or resolution, the tax rate authorized by its  
21 organizational proposition under Section 4 by up to an  
22 additional .20%. However, the aggregate tax authorized to be  
23 levied for any one year under Section 4, including the amount

1 levied under the organizational proposition, shall not exceed  
2 .40% of value, as equalized or assessed by the Department of  
3 Revenue and the taxes may be used for any purpose allowed under  
4 this Act. The taxes authorized under this Section may be used  
5 for any purpose allowed under this Act, including, but not  
6 limited to, ambulance service.

7 (Source: P.A. 103-134, eff. 1-1-24.)

8 (70 ILCS 2005/4) (from Ch. 85, par. 6854)

9 (Text of Section before amendment by P.A. 103-134)

10 Sec. 4. The determination of the court as to the necessity  
11 for the organization of the proposed rescue squad district,  
12 together with the description of the boundaries of the  
13 district as fixed by the court, shall be entered of record in  
14 the court. Thereupon the court shall certify the question of  
15 the organization of the territory included within the  
16 boundaries fixed by it as a rescue squad district to the proper  
17 election officials, who shall submit the question to the legal  
18 voters resident within the territory at an election to be held  
19 in the district. Notice of the referendum shall be given and  
20 the referendum conducted in the manner provided by the general  
21 election law. The notice of the election shall state the  
22 purpose of the referendum, describe the territory proposed to  
23 be organized as a rescue squad district, and state the time of  
24 the election.

25 The proposition shall be in substantially the following

1 form:

2 -----

3 Shall this territory (describing  
4 it) be organized as The ..... YES  
5 Rescue Squad District and shall the  
6 District be authorized to levy and -----  
7 collect a property tax not to exceed  
8 .40% ~~.20%~~ on the property situated in the NO  
9 District?

10 -----

11 The court shall cause a statement of the result to be  
12 entered of record in the court.

13 (Source: P.A. 86-916.)

14 (Text of Section after amendment by P.A. 103-134)

15 Sec. 4. The determination of the court as to the necessity  
16 for the organization of the proposed emergency services  
17 district, together with the description of the boundaries of  
18 the district as fixed by the court, shall be entered of record  
19 in the court. Thereupon the court shall certify the question  
20 of the organization of the territory included within the  
21 boundaries fixed by it as an emergency services district to  
22 the proper election officials, who shall submit the question  
23 to the legal voters resident within the territory at an  
24 election to be held in the district. Notice of the referendum  
25 shall be given and the referendum conducted in the manner

1 provided by the general election law. The notice of the  
2 election shall state the purpose of the referendum, describe  
3 the territory proposed to be organized as an emergency  
4 services district, and state the time of the election.

5 The proposition shall be in substantially the following  
6 form:

7 -----

8 Shall this territory (describing  
9 it) be organized as The ..... YES  
10 Emergency Services

11 District and shall the  
12 District be authorized to levy and -----  
13 collect a property tax not to exceed  
14 .40% ~~-.20%~~ on the property situated in the NO  
15 District?

16 -----

17 The court shall cause a statement of the result to be  
18 entered of record in the court.

19 (Source: P.A. 103-134, eff. 1-1-24.)

20 (70 ILCS 2005/11)

21 (Text of Section before amendment by P.A. 103-134)

22 Sec. 11. Property tax; fees.

23 (a) A rescue squad district organized under this Act may  
24 levy and collect a general tax on the property situated in the  
25 district, but the aggregate amount of taxes levied for any one

1 year shall not exceed the rate of .80% ~~.20%~~ of value, as  
2 equalized or assessed by the Department of Revenue, with no  
3 more than half of the rate (.40%) authorized under paragraph  
4 (iv) of Section 2.5, Section 4, or both and half of the rate  
5 (.40%) under Section 11.5. The board of trustees shall  
6 determine and certify the amount to be levied and shall return  
7 the same to the county clerk. The limitation upon the tax rate  
8 may be increased or decreased under the referendum provisions  
9 of the General Revenue Law of Illinois.

10 In case the district is located in more than one county,  
11 the board of trustees shall determine and certify the amount  
12 to be levied upon the taxable property lying in each county and  
13 return the same to the respective county clerks of the  
14 counties in which the amount is to be levied. In order to  
15 determine the amount to be levied upon the taxable property of  
16 that part of the district lying in each county, the board shall  
17 ascertain from the county clerk of the respective counties in  
18 which the district lies the last ascertained equalized value  
19 of the taxable property of the district lying in their  
20 respective counties, then shall ascertain the rate per cent  
21 required and shall, accordingly, apportion the whole amount to  
22 be raised between the several parts of the district so lying in  
23 the different counties. The tax provided for in this Section  
24 shall be levied at the same time and in the same manner as  
25 nearly as practicable as taxes are now levied for municipal  
26 purposes under the laws of this State.

1 All general taxes under this Act, when collected, shall be  
2 paid over to the treasurer of the board of trustees, who is  
3 authorized to receive and receipt for the same.

4 (b) A rescue squad district organized under this Act may  
5 fix, charge, and collect fees for rescue squad services and  
6 ambulance services within or outside of the rescue squad  
7 district not exceeding the reasonable cost of the service.

8 (Source: P.A. 103-174, eff. 6-30-23.)

9 (Text of Section after amendment by P.A. 103-134)

10 Sec. 11. Property tax; fees.

11 (a) An emergency services district organized under this  
12 Act may levy and collect a general tax on the property situated  
13 in the district, but the aggregate amount of taxes levied for  
14 any one year under this Act shall not exceed the rate of .80%  
15 ~~.20%~~ of value, as equalized or assessed by the Department of  
16 Revenue, with no more than half of the rate (.40%) authorized  
17 under paragraph (iv) of Section 2.5, Section 4, or both and  
18 half of the rate (.40%) authorized under Section 11.5. The  
19 board of trustees shall determine and certify the amount to be  
20 levied and shall return the same to the county clerk. The  
21 limitation upon the tax rate may be increased or decreased  
22 under the referendum provisions of the General Revenue Law of  
23 Illinois.

24 In case the district is located in more than one county,  
25 the board of trustees shall determine and certify the amount

1 to be levied upon the taxable property lying in each county and  
2 return the same to the respective county clerks of the  
3 counties in which the amount is to be levied. In order to  
4 determine the amount to be levied upon the taxable property of  
5 that part of the district lying in each county, the board shall  
6 ascertain from the county clerk of the respective counties in  
7 which the district lies the last ascertained equalized value  
8 of the taxable property of the district lying in their  
9 respective counties, then shall ascertain the rate per cent  
10 required and shall, accordingly, apportion the whole amount to  
11 be raised between the several parts of the district so lying in  
12 the different counties. The tax provided for in this Section  
13 shall be levied at the same time and in the same manner as  
14 nearly as practicable as taxes are now levied for municipal  
15 purposes under the laws of this State.

16 All general taxes under this Act, when collected, shall be  
17 paid over to the treasurer of the board of trustees, who is  
18 authorized to receive and receipt for the same.

19 (b) An emergency services ~~A rescue squad~~ district  
20 organized under this Act may fix, charge, and collect fees for  
21 district ~~rescue squad~~ services and ambulance services within  
22 or outside of the ~~rescue squad~~ district not exceeding the  
23 reasonable cost of the service.

24 (Source: P.A. 103-134, eff. 1-1-24; 103-174, eff. 6-30-23;  
25 revised 9-5-23.)



1 (70 ILCS 2005/11.3)

2 (This Section may contain text from a Public Act with a  
3 delayed effective date)

4 Sec. 11.3. Ambulance service.

5 (a) The board of trustees may provide ambulance service to  
6 or from points within or without the district, contract with  
7 providers of ambulance service, combine with other units of  
8 local government for the purpose of providing ambulance  
9 service, and adopt rules and regulations relating to ambulance  
10 service within the board's jurisdiction.

11 (b) The board of trustees may:

12 (1) contract with a private person, hospital,  
13 corporation, or another governmental unit for the  
14 provision and operation of ambulance service or subsidize  
15 the ambulance service;

16 (2) limit the number of ambulance services by  
17 referendum;

18 (3) within its jurisdiction, fix, charge, and collect  
19 fees for ambulance service within or outside of the ~~fire~~  
20 ~~protection~~ district not exceeding the reasonable cost of  
21 the service; and

22 (4) establish necessary regulations not inconsistent  
23 with the statutes or regulations of the Department of  
24 Public Health relating to ambulance service.

25 The board of trustees may limit the number of ambulances  
26 under paragraph (2) or establish regulations under paragraph

1 (4) if a referendum under Section 11.5 has been approved.

2 (Source: P.A. 103-134, eff. 1-1-24.)

3 (70 ILCS 2005/11.4)

4 (This Section may contain text from a Public Act with a  
5 delayed effective date)

6 Sec. 11.4. Charge for ambulance service.

7 (a) The board of trustees of a district may fix, charge,  
8 and collect fees not exceeding the reasonable cost of the  
9 service for ambulance services rendered by the district within  
10 or outside of the district ~~against persons who are not~~  
11 ~~residents of the district and against businesses and other~~  
12 ~~entities that are not located within the district.~~

13 (b) ~~A fee charged under subsection (a) shall be computed~~  
14 ~~at a rate not to exceed \$250 per hour and not to exceed \$70 per~~  
15 ~~hour per ambulance worker responding to a call for assistance.~~

16 An additional fee may be charged to reimburse the district for  
17 extraordinary expenses of materials used in rendering  
18 ambulance services up to the reasonable cost of the materials.

19 No charge shall be made for services for which the total charge  
20 would be less than \$50.

21 (c) All revenue from the fees charged under this Section  
22 shall be deposited to the district's general fund.

23 (Source: P.A. 103-134, eff. 1-1-24.)

24 (70 ILCS 2005/11.5)

1 (Text of Section before amendment by P.A. 103-134)

2 Sec. 11.5. Ambulance service tax. Whenever the board of  
3 trustees of a rescue squad district desires to levy a special  
4 tax to provide an ambulance service or support an existing  
5 ambulance service, it shall certify the question to the proper  
6 election officials, who shall submit that question at an  
7 election to the voters of the district. The result of the  
8 referendum shall be entered upon the records of the district.  
9 If a majority of the votes on the question are in favor of the  
10 question, the board of trustees may then levy a special tax at  
11 a rate not to exceed 0.40% of the value of all taxable property  
12 within the district as equalized or assessed by the Department  
13 of Revenue. The question shall be in substantially the  
14 following form:

15 -----

16	Shall the .... Rescue Squad	
17	District levy a special tax at a rate	YES
18	not to exceed 0.40% of the value of all	
19	taxable property within the district	-----
20	as equalized or assessed by the	
21	Department of Revenue for the purpose	NO
22	of providing or supporting an ambulance	
23	service?	

24 -----

25 The aggregate percentage of all tax levies that a district  
26 may levy under this Act may not exceed the aggregate

1 percentage limitation under Section 11.

2 (Source: P.A. 100-1120, eff. 1-1-19.)

3 (Text of Section after amendment by P.A. 103-134)

4 Sec. 11.5. Ambulance service tax. Whenever the board of  
5 trustees of an emergency services district desires to levy a  
6 special tax to provide an ambulance service or support an  
7 existing ambulance service, it shall certify the question to  
8 the proper election officials, who shall submit that question  
9 at an election to the voters of the district. The result of the  
10 referendum shall be entered upon the records of the district.  
11 If a majority of the votes on the question are in favor of the  
12 question, the board of trustees may then levy a special tax at  
13 a rate not to exceed 0.40% of the value of all taxable property  
14 within the district as equalized or assessed by the Department  
15 of Revenue. The question shall be in substantially the  
16 following form:

17 -----

18 Shall the ....

19 Emergency Services

20 District levy a special tax at a rate YES

21 not to exceed 0.40% of the value of all

22 taxable property within the district -----

23 as equalized or assessed by the

24 Department of Revenue for the purpose NO

25 of providing or supporting an ambulance

1 service?

2 -----

3 The ~~A~~ tax levied under Section 4 ~~11~~ may be used for  
4 ambulance services as well as a tax levied under this Section.  
5 The aggregate percentage of all tax levies that a district may  
6 levy under this Act may not exceed the aggregate percentage  
7 limitation under Section 11.

8 (Source: P.A. 103-134, eff. 1-1-24.)

9 Section 95. No acceleration or delay. Where this Act makes  
10 changes in a statute that is represented in this Act by text  
11 that is not yet or no longer in effect (for example, a Section  
12 represented by multiple versions), the use of that text does  
13 not accelerate or delay the taking effect of (i) the changes  
14 made by this Act or (ii) provisions derived from any other  
15 Public Act.

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