

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 Emergency Services Districts Act is amended
5 by changing Sections 2.5, 4, 11, 11.3, and 11.5 as follows:

6 (70 ILCS 2005/2.5)

7 Sec. 2.5. Rescue squad district continuance. A rescue
8 squad district organized under this Act before January 1, 2024
9 ~~(the effective date of Public Act 103-134) this amendatory Act~~
10 ~~of the 103rd General Assembly~~ may (i) continue to be named a
11 rescue squad district or be renamed an emergency services
12 district by ordinance of the board of trustees of the
13 district, (ii) operate under the provisions of this Act as if
14 it was ~~they were~~ organized as an emergency services district,
15 ~~and~~ (iii) continue exercising taxing authority granted to it
16 that was approved before January 1, 2024, and (iv) for a
17 district in counties other than Cook County, DuPage County,
18 Kane County, Lake County, McHenry County, or Will County,
19 increase, by referendum, the tax rate authorized by its
20 organizational proposition under Section 4 by up to an
21 additional 0.20%. However, the aggregate tax authorized to be
22 levied for any one year under Section 4, including the amount
23 levied under the organizational proposition, shall not exceed

1 0.20% of value for a district in Cook County, DuPage County,
2 Kane County, Lake County, McHenry County, or Will County or
3 0.40% of value for a district in counties other than Cook
4 County, DuPage County, Kane County, Lake County, McHenry
5 County, or Will County, as equalized or assessed by the
6 Department of Revenue. The taxes authorized under this Section
7 may be used for any purpose allowed under this Act, including,
8 but not limited to, ambulance service. ~~the effective date of~~
9 ~~this amendatory Act of the 103rd General Assembly and the~~
10 ~~taxes may be used for any purpose allowed under this Act.~~

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

12 (70 ILCS 2005/4) (from Ch. 85, par. 6854)

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

1 the territory proposed to be organized as an emergency
2 services district, and state the time of the election.

3 The proposition shall be in substantially the following
4 form:

5 -----

6 Shall this territory (describing	
7 it) be organized as The	YES
8 Emergency Services	
9 District and shall the	
10 District be authorized to levy and -----	
11 collect a property tax not to exceed	
12 <u>[0.20%/0.40%, as applicable]</u> .20%	
13 on the property situated in the	NO
14 District?	

15 -----

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

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

19 (70 ILCS 2005/11)

20 Sec. 11. Property tax; fees.

21 (a) An emergency services district organized under this
22 Act may levy and collect a general tax on the property situated
23 in the district, but the aggregate amount of taxes levied for
24 any one year under this Act shall not exceed the rate of 0.20%
25 ~~.20%~~ of value for a district in Cook County, DuPage County,

1 Kane County, Lake County, McHenry County, or Will County or
2 0.80% of value for a district in counties other than Cook
3 County, DuPage County, Kane County, Lake County, McHenry
4 County, or Will County, as equalized or assessed by the
5 Department of Revenue. For a district in a county other than
6 Cook County, DuPage County, Kane County, Lake County, McHenry
7 County, or Will County, no more than half of the rate (0.40%)
8 may be authorized under paragraph (iv) of Section 2.5, Section
9 4, or both and half of the rate (0.40%) under Section 11.5. The
10 board of trustees shall determine and certify the amount to be
11 levied and shall return the same to the county clerk. The
12 limitation upon the tax rate may be increased or decreased
13 under the referendum provisions of the General Revenue Law of
14 Illinois.

15 In case the district is located in more than one county,
16 the board of trustees shall determine and certify the amount
17 to be levied upon the taxable property lying in each county and
18 return the same to the respective county clerks of the
19 counties in which the amount is to be levied. In order to
20 determine the amount to be levied upon the taxable property of
21 that part of the district lying in each county, the board shall
22 ascertain from the county clerk of the respective counties in
23 which the district lies the last ascertained equalized value
24 of the taxable property of the district lying in their
25 respective counties, then shall ascertain the rate per cent
26 required and shall, accordingly, apportion the whole amount to

1 be raised between the several parts of the district so lying in
2 the different counties. The tax provided for in this Section
3 shall be levied at the same time and in the same manner as
4 nearly as practicable as taxes are now levied for municipal
5 purposes under the laws of this State.

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

9 (b) An emergency services ~~A rescue squad~~ district
10 organized under this Act may fix, charge, and collect fees for
11 district ~~rescue squad~~ services and ambulance services within
12 or outside of the ~~rescue squad~~ district not exceeding the
13 reasonable cost of the service.

14 (Source: P.A. 103-134, eff. 1-1-24; 103-174, eff. 6-30-23;
15 revised 12-12-23.)

16 (70 ILCS 2005/11.3)

17 Sec. 11.3. Ambulance service.

18 (a) The board of trustees may provide ambulance service to
19 or from points within or without the district, contract with
20 providers of ambulance service, combine with other units of
21 local government for the purpose of providing ambulance
22 service, and adopt rules and regulations relating to ambulance
23 service within the board's jurisdiction.

24 (b) The board of trustees may:

25 (1) contract with a private person, hospital,

1 corporation, or another governmental unit for the
2 provision and operation of ambulance service or subsidize
3 the ambulance service;

4 (2) limit the number of ambulance services by
5 referendum;

6 (3) within its jurisdiction, fix, charge, and collect
7 fees for ambulance service within or outside of the ~~fire~~
8 ~~protection~~ district not exceeding the reasonable cost of
9 the service; and

10 (4) establish necessary regulations not inconsistent
11 with the statutes or regulations of the Department of
12 Public Health relating to ambulance service.

13 The board of trustees may limit the number of ambulances
14 under paragraph (2) or establish regulations under paragraph
15 (4) if a referendum under Section 11.5 has been approved.

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

17 (70 ILCS 2005/11.5)

18 Sec. 11.5. Ambulance service tax. Whenever the board of
19 trustees of an emergency services district desires to levy a
20 special tax to provide an ambulance service or support an
21 existing ambulance service, it shall certify the question to
22 the proper election officials, who shall submit that question
23 at an election to the voters of the district. The result of the
24 referendum shall be entered upon the records of the district.
25 If a majority of the votes on the question are in favor of the

1 question, the board of trustees may then levy a special tax at
 2 a rate not to exceed 0.40% of the value of all taxable property
 3 within the district as equalized or assessed by the Department
 4 of Revenue. The question shall be in substantially the
 5 following form:

6 -----

7 Shall the

8 Emergency Services

9 District levy a special tax at a rate YES

10 not to exceed 0.40% of the value of all

11 taxable property within the district -----

12 as equalized or assessed by the

13 Department of Revenue for the purpose NO

14 of providing or supporting an ambulance

15 service?

16 -----

17 The ~~A~~ tax levied under Section 4 ~~11~~ may be used for
 18 ambulance services as well as a tax levied under this Section.

19 The aggregate percentage of all tax levies that a district may
 20 levy under this Act may not exceed the aggregate percentage
 21 limitation under Section 11.

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

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