

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 referendum, the tax rate authorized by its organizational
21 proposition under Section 4 by up to an additional .20%.
22 However, the aggregate tax authorized to be levied for any one
23 year under Section 4, including the amount levied under the

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