

1 AN ACT concerning municipalities.

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,  
9 8-11-5, 8-11-6, and 8-11-6b on and after September 1, 1990,  
10 no home rule municipality has the authority to impose,  
11 pursuant to its home rule authority, a retailer's occupation  
12 tax, service occupation tax, use tax, sales tax or other tax  
13 on the use, sale or purchase of tangible personal property  
14 based on the gross receipts from such sales or the selling or  
15 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  
20 of units of cigarettes or tobacco products (provided,  
21 however, that a home rule municipality that has not imposed a  
22 tax based on the number of units of cigarettes or tobacco  
23 products before July 1, 1993, shall not impose such a tax  
24 after that date); (3) a tax, however measured, based on the  
25 use of a hotel or motel room or similar facility; (4) a tax,  
26 however measured, on the sale or transfer of real property;  
27 (5) a tax, however measured, on lease receipts; (6) a tax on  
28 food prepared for immediate consumption and on alcoholic  
29 beverages sold by a business which provides for on premise  
30 consumption of said food or alcoholic beverages; or (7) a tax  
31 on the retail sale of tangible personal property based on the

1 selling price, not to exceed the rate of 1% of that tangible  
2 personal property, within a Business District created  
3 pursuant to Division 74.3 of Article 11 of this Code; or  
4 other taxes not based on the selling or purchase price or  
5 gross receipts from the use, sale or purchase of tangible  
6 personal property. This Section is not intended to affect  
7 any existing tax on food and beverages prepared for immediate  
8 consumption on the premises where the sale occurs, or any  
9 existing tax on alcoholic beverages, or any existing tax  
10 imposed on the charge for renting a hotel or motel room,  
11 which was in effect January 15, 1988, or any extension of the  
12 effective date of such an existing tax by ordinance of the  
13 municipality imposing the tax, which extension is hereby  
14 authorized, in any non-home rule municipality in which the  
15 imposition of such a tax has been upheld by judicial  
16 determination, nor is this Section intended to preempt the  
17 authority granted by Public Act 85-1006. This Section is a  
18 limitation, pursuant to subsection (g) of Section 6 of  
19 Article VII of the Illinois Constitution, on the power of  
20 home rule units to tax.

21 (Source: P.A. 91-51, eff. 6-30-99.)

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