

1 AN ACT in relation to taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Simplified Municipal Telecommunications
5 Tax Act is amended by changing Section 5-20 as follows:

6 (35 ILCS 636/5-20)

7 Sec. 5-20. Imposition.

8 (a) On and after January 1, 2003, for municipalities
9 with populations of less than 500,000, the tax authorized by
10 this Act shall be imposed (except as provided in Sections
11 5-25 and 5-30 of this Act), amended, or repealed by an
12 ordinance adopted by the municipality. Upon adoption of the
13 ordinance authorizing the imposition, amendment, or repeal,
14 the municipal clerk shall transmit a certified copy of that
15 ordinance to the Department. The Department shall determine
16 within 30 days after receipt of the ordinance whether the
17 ordinance meets the criteria under this Act. If the ordinance
18 meets the criteria, the Department shall grant certification.
19 Upon certification, the Department shall notify the
20 telecommunication retailers of the certified ordinance, ~~which~~
21 ~~ordinance--shall--be--filed--by--the--municipality--with--the~~
22 ~~Department--pursuant--to--the--rules--of--the--Department.~~

23 (1) Any ordinance adopted by a municipality with a
24 population of less than 500,000 which attempts to impose,
25 amend or repeal the tax authorized by this Act shall be
26 of no force and effect until at least 3 months after
27 certification by properly-filed-with-an-appropriate--form
28 with the Department and notice to the telecommunications
29 retailers.

30 (2) Any certified copy of an ordinance certified by
31 filed--with the Department and noticed to the

1 telecommunications provider prior to October 1, 2002
2 shall be effective with respect to gross charges billed
3 by telecommunications retailers on or after January 1,
4 2003 and thereafter any ordinance certified ~~by copy-of-an~~
5 ~~ordinance-filed-with~~ the Department and noticed to the
6 telecommunications retailer prior to any April 1 or
7 October 1 shall be effective with respect to gross
8 charges billed by telecommunications retailers on or
9 after the following July 1 or January 1, respectively.

10 (b) On and after January 1, 2003, for municipalities
11 with populations of 500,000 or more, the tax authorized by
12 this Act shall be imposed, amended, or repealed, and any
13 authorized exemptions granted, by the adoption of an
14 ordinance and notification to the telecommunications
15 retailers.

16 (Source: P.A. 92-526, eff. 7-1-02.)