

## 94TH GENERAL ASSEMBLY State of Illinois 2005 and 2006 SB1810

Introduced 2/25/2005, by Sen. Steven J. Rauschenberger

## SYNOPSIS AS INTRODUCED:

35 ILCS 636/5-5

Amends the Simplified Municipal Telecommunications Tax Act. Makes a technical change in a Section concerning legislative intent.

LRB094 11376 BDD 42257 b

1 AN ACT concerning revenue.

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

- Section 5. The Simplified Municipal Telecommunications Tax

  Act is amended by changing Section 5-5 as follows:
- 6 (35 ILCS 636/5-5)

7 Sec. 5-5. Legislative intent. The The General Assembly has authorized the corporate authorities of any municipality to 8 impose various fees and taxes on the privilege of originating 9 or receiving telecommunications, and on retailers engaged in 10 the business of transmitting such telecommunications, all of 11 12 which are remitted by such retailers directly to the imposing municipality. To simplify the imposition and collection of 13 14 municipal telecommunications taxes and to reduce complication 15 and burden, the General Assembly is repealing the municipal telecommunications tax, the municipal tax on the occupation or 16 17 transmitting messages, privilege of and the municipal 18 infrastructure maintenance fee, and is 19 Simplified Municipal Telecommunications Tax Act which provides 20 for a single municipally imposed telecommunications tax which, 21 for municipalities with populations of less than 500,000, will 22 be collected by the Illinois Department of Revenue, but which, for municipalities of 500,000 or more, will continue to be 23 collected by such municipalities. 24

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