

95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 HB2920

Introduced 2/26/2007, by Rep. Tom Cross

SYNOPSIS AS INTRODUCED:

65 ILCS 5/8-11-1.5

from Ch. 24, par. 8-11-1.5

Amends the Illinois Municipal Code. Makes a technical change in a Section concerning a non-home rule municipal use tax.

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1 AN ACT concerning local government.

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

Section 5. The Illinois Municipal Code is amended by changing Section 8-11-1.5 as follows:

6 (65 ILCS 5/8-11-1.5) (from Ch. 24, par. 8-11-1.5)

Sec. 8-11-1.5. Non-Home Rule Municipal Use Tax Act. The The corporate authorities of a non-home rule municipality may impose a tax upon the privilege of using, in such municipality, any item of tangible personal property which is purchased at retail from a retailer, and which is titled or registered with an agency of this State's government, based on the selling price of such tangible personal property, as "selling price" is defined in the Use Tax Act, for expenditure on public infrastructure or for property tax relief or both as defined in Section 8-11-1.2, if approved by referendum as provided in Section 8-11-1.1. The tax imposed may not be more than 1% and may be imposed only in 1/4% increments. Such tax shall be collected from persons whose Illinois address for title or registration purposes is given as being in such municipality. Such tax shall be collected by the municipality imposing such tax. A non-home rule municipality may not impose and collect the tax prior to January 1, 2002.

- 1 This Section shall be known and may be cited as the
- 2 "Non-Home Rule Municipal Use Tax Act".
- 3 (Source: P.A. 94-679, eff. 1-1-06.)